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THE TOWN OF WEBSTER

ANNUAL REPORT

1990

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TOWN OFFICERS

Moderator
HAROLD W. JANEWAY

Selectmen
CLARENCE JEFFREY, Chairman
WILLIAM J. BIRD
GEORGE C. CUMMINGS

Administrative Assistant
BARBARA J. MOCK

Town Clerk
RUTH A. STEBBINS
Deputy Town Clerk -- BRIAN STEBBINS

Tax Collector
MADELEINE L. ROBERTS
Deputy Tax Collector-KAREN R. KING

Treasurer
LINDA J. LORDEN

Road Agent
ROBERT E. MOCK

Police Department
AIME J. ROY, Chief
ELMER BOUTWELL, Sergeant
STEVEN FAER, Officer
LARRY W. HILTON, Officer
AVIS V. ROY, Matron
WILLIAM SHACKFORD, Officer

Fire Department
PAUL W. WELCOME, Fire Chief
ROBERT T. LAKE, Deputy Fire Chief
PAUL W. WELCOME, Town Forest Fire Warden

Building Inspector
EDWIN H. PIPER

Supervisor of Checklist
PATRICIA E. INMAN
MARION T. JONES
JUNE S. AUSTIN

Trustees of Trust Funds
BARBARA J. MOCK
JANICE F. DAWE

Library Trustees
JANICE F. DAWE
SANDRA STARKEY
NANCY RIDEOUT

Librarian
LORNA AUSTIN

Cemetery Commission
PATRICIA E. INMAN, Chairman
DUANE A. ANDERSON
JON PEARSON

Planning Board
NANCY N. VAN LOAN, Chairman
LAMAR W. RIGGS, Secretary
GEORGE C. CUMMINGS, Selectman Member
RICHARD OBER
HUBERT SCOTT, JR.
EUGENE A. BLAKE

Board of Adjustment
MARTIN BENDER, Chairman
JUDITH RIGGS
DAVID MARCEAU, Secretary
PAUL W. WELCOME
MARION T. JONES, Alternate
RICHARD CUMMINGS
STEVE E. MANNING, Alternate

Conservation Commission
CLARENCE JEFFREY
BETSY JANEWAY, Chairman
WILLIAM BIRD LARRY AMOS
CHRIS GINTY RICHARD OBER

Parks Commission
JEANNE ANDERSON, Chairman
DOROTHY MONZ
GLEN BLANCHETTE
GEORGE LITTLE

Welfare Officer
CHARLES BARTLETT

Health Officer
NICHOLAS VAN LOAN

Members - Board of Directors
Franklin Visiting Nurses' Association
JANE FLETCHER
KAREN PERKINS

Sanitary Landfill Committee
MICHAEL P. BOREK
LILLIAN L. CROCKER
DANA B. REDDISH

Civil Defense Director
PAUL W. WELCOME

Old Home Day Committee
NORMANDIE BLAKE, President
MARJ BLANCHETTE, Secretary
JAN ST. CYR, Vice President
BRENDA SILVER, Treasurer

THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

THE POLLS WILL BE OPEN FROM 10:00 A.M. TO 7:00 P.M. to act on Articles 1, 2, 3 & 4.

To the Inhabitants of the Town of Webster in the County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Webster on Tuesday, the 12th day of March, next at 10:00 of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing. (By Ballot)

2. "Shall we adopt the provisions of RSA 72:28, V and VI for an optional veterans' exemption and an expanded qualifying war service for veterans seeking the exemption? The optional veterans' exemption is $100, rather than $50." (By Ballot) (By Petition)

3. "Shall we adopt the provisions of RSA 72:35, IV for an optional property tax exemption on residential property for a service-connected total disability? The optional disability exemption is $1,400, rather than $700." (By Ballot) (By Petition)

4. Are you in favor of an amendment to the existing town Zoning Ordinance as proposed by the Planning Board to change the requirements for Manufactured Housing from BOCA certified to HUD certified which then reads as follows:

Under Article II, Definitions, MANUFACTURED HOUSING. Means any current HUD (United States Department of Housing and Urban Development) certified structure transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width and 40 body feet or more in length, or when erected on site, is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, which include plumbing, heating, and electrical systems contained therein. Manufactured housing as defined in this section shall not include pre-site built housing as defined in RSA 674:31-a. (By Ballot)

==========

BUSINESS MEETING WILL BE HELD AT THE TOWN HALL ON SATURDAY, MARCH 16, 1991 AT 10:00 A.M. TO ACT UPON THE FOLLOWING SUBJECTS:

==========

5. To see if the Town will vote to raise and appropriate the sum of $89,064. for the following:

Town Officers' Salaries	$17,650.
Town Officers' Expenses	38,500.
Election & Registration	1,100.
Cemeteries	5,000.
General Government Buildings	13,000.
Appraisal of Property	4,200.
Planning & Zoning	1,500.
Legal Expenses	4,500.
Advertising & Regional Association	1,114.
Contingency Fund	2,500.
TOTAL	$89,064.

6. To see if the Town will vote to raise and appropriate the sum of $45,500. to be added to the previously established Capital Reserve Funds as follows:

Cemetery Equipment	$ 500.
Cemetery Improvements	2,500.
Reappraisal	5,000.
Police Cruiser	5,000.
Fire Truck	25,000.
Fire Station	5,000.
Highway Equipment	2,500.
TOTAL	$45,500.

7. To see if the Town will vote to raise and appropriate the sum of $14,872.99 to purchase a new Police Cruiser and authorize the withdrawal of this amount from the Capital Reserve Fund created for that purpose.

8. To see if the Town will vote to raise and appropriate the sum of $48,535.80 for the operating budget of the Police Department.

9. To see if the Town will vote to raise and appropriate the sum of $169,379. to purchase a new Fire Truck and authorize the withdrawal of $167,379. from the Capital Reserve Fund created for that purpose, with the balance of $2,600. to come from general taxation.

10. To see if the Town will vote to raise and appropriate the following sums for the Fire Department:

Operating Budget	$24,241.00
Medical Budget	3,040.00
Capital Outlay:	
Equipment	3,700.00
Garage Doors	4,089.44
Medical Equipment -- Microchip	293.00

11. To see if the Town will vote to raise and appropriate the sum of $1,100. for the following:

Civil Defense	$50.
Building Inspection	700.
Blinking School Lights	350.

12. To see if the Town will vote to raise and appropriate the following sums for the Highway Department:

Town Maintenance	$93,000.
General Highway Dept. Expenses	4,000.
Deer Meadow Road Reconstruction	22,000.

13. To see if the Town Will vote to raise and appropriate the following sums for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station:

Operating Budget	$58,132.
Bonded Indebtedness	18,316.

14. To see if the Town will vote to raise and appropriate the sum of $2,500. to make additions to the Recycling Center at the Landfill. (The expenditure of the appropriation is contingent upon the Hopkinton/Webster Solid Waste District receiving grant approval from the State of New Hampshire.)

15. To see if the Town will vote to raise and appropriate the sum of $60,986.50 for the following:

Health Department	$ 100.00
Ambulance Service	6,000.00
Franklin Visiting Nurse Association	2,161.50
General Assistance	5,100.00
Community Action Program	1,800.00
Parks	375.00
Youth Sports Program	1,300.00
Old Home Day	2,150.00
Conservation Commission	300.00
Interest Expense -- Tax Anticipation Notes	10,000.00

FICA, Retirement & Pension Contributions		6,700.00
Insurance		25,000.00
	TOTAL	$60,986.50

16. To see if the Town will vote to raise and appropriate the following sums for the Library:

Operating Budget	$8,200.
Capital Outlay -- Shelving & Furniture	5,000.

17. To see if the Town will vote to change the purpose of the existing Town Hall Fund to the Town Hall Renovations and Improvements Fund and designate the Selectmen as agents to expend.

18. To see if the Town will vote to authorize the Selectmen to enter into an agreement with a non-profit organization to conduct "Bingo" games at the Webster Town Hall.

19. To see if the Town will vote to authorize the sale of food by Webster non-profit organization(s) at the Old Home Day Celebration. (By Petition)

20. To see if the town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

21. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes.

22. To see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money, provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95- b.

23. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 19th day of February, in the year of our Lord nineteen hundred and ninety-one.

CLARENCE JEFFREY
WILLIAM J. BIRD
GEORGE C. CUMMINGS
Selectmen of Webster

A true copy of Warrant -- Attest:

CLARENCE JEFFREY
WILLIAM J. BIRD
GEORGE C. CUMMINGS
Selectmen of Webster

1991 BUDGET OF THE TOWN OF WEBSTER

Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1991 to December 31, 1991

PURPOSE OF APPROPRIATION	Appropriations 1990	Actual Expenditures 1990	Appro-priations Ensuing Year 1991
GENERAL GOVERNMENT			
Town Officers' Salary	$17,900.	$17,885.	$17,650.00
Town Officers' Expenses	40,930.	38,785.	38,500.00
Election & Registration Expenses	2,200.	2,191.	1,100.00
Cemeteries	5,000.	4,186.	5,000.00
General Government Buildings	10,200.	6,911.	13,000.00
Reappraisal of Property	4,800.	4,068.	4,200.00
Planning and Zoning	1,300.	614.	1,500.00
Legal Expenses	7,500.	4,255.	4,500.00
Advertising & Regional Association	1,099.	1,099.	1,114.00
Contingency Fund	2,500.		2,500.00
PUBLIC SAFETY			
Police Department	46,122.	45,552.	48,535.80
Fire Department	23,117.	23,019.	27,281.00
Civil Defense	50.		50.00
Building Inspection			700.00
HIGHWAYS, STREETS & BRIDGES			
Town Maintenance	92,000.	* 102,888.	93,000.00
General Highway Dept. Expenses	4,000.	2,464.	4,000.00
Deer Meadow Road	22,000.		22,000.00
SANITATION			
Solid Waste Disposal	73,845.	66,203.	76,448.00
HEALTH			
Health Department			100.00
Ambulances	4,000.	5,709.	6,000.00
Visiting Nurse Assoc.	2,133.	2,133.	2,161.50
WELFARE			
General Assistance	1,000.	5,090.	5,100.00
Community Action Program	1,750.	1,750.	1,800.00

CULTURE AND RECREATION			
Library	8,200.	8,200.	8,200.00
Parks and Recreation	740.	** 609.	375.00
Patriotic Purposes -- Old Home Day	2,480.	2,436.	2,150.00
Conservation Commission	300.	175.	300.00
DEBT SERVICE			
Principal of Long-Term Bonds & Notes			23,000.00
Interest Expense -- Long-Term Bonds & Notes			15,125.57
Interest Expense -- Tax Anticipation Notes	10,000.	8,840.	10,000.00
CAPITAL OUTLAY --			
Land	3,000.	2,800.	
Machinery, Vehicles & Equipment	32,546.	*** 32,536.	188,844.99
Buildings	407,501.	407,501.	11,589.44
OPERATING TRANSFERS OUT			
Payments to Capital Reserve Funds:	45,500.	45,500.	45,500.00
Webster Land Trust	2,000.	2,000.	
MISCELLANEOUS			
Youth Sports Program	1,000.	1,000.	1,300.00
FICA, Retirement & Pension Contributions	1,906.	1,980.	6,700.00
Insurance	20,000.	18,204.	25,000.00
TOTAL APPROPRIATIONS	$898,969.	$866,876.	$714,675.30

* Includes Encumbered Funds of $9,395.
**....Includes Encumbered Funds of $300.
*** Includes Encumbered Funds of $2,730.

Less: Amount of Estimated Revenues, Exclusive of Taxes	456,445.80
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	$258,229.50

SOURCES OF REVENUE	Estimated Revenue 1990	Actual Revenue 1990	Estimated Revenue 1991
TAXES			
Yield Taxes	5,000.	6,448.	6,000.00
Interest and Penalties on Taxes	15,000.	18,723.	18,000.00
Land Use Change Tax	5,000.	6,250.	7,500.00
INTERGOVERNMENTAL REVENUES -- STATE			
Shared Revenue Block Grant	30,314.	30,314.	30,314.00
Highway Block Grant	34,602.	34,602.	33,770.81
PAYMENT IN LIEU OF TAXES:			
State-Federal Forest Land/ Recreation Land/Flood Land	9,313.	13,487.	9,313.00
LICENSES AND PERMITS:			
Motor Vehicle Permit Fees	90,000.	88,213.	88,000.00
Dog Licenses	1,000.	1,449.	1,000.00
Business Licenses, Permits and Filing Fees	1,000.	1,264.	1,000.00
CHARGES FOR SERVICES --			
Ambulance	1,000.	3,600.	2,000.00
Income from Departments	9,000.	21,231.	17,000.00
Rent of Town Property			4,000.00
MISCELLANEOUS REVENUES			
Interest on Deposits	10,000.	11,946.	10,000.00
Sale of Town Property		319.	
Landfill Charges		168.	
OTHER FINANCING SOURCES			
Proceeds of Bonds & Long-Term Notes	218,000.	218,000.	
Withdrawals from Capital Reserve	118,147.	118,158.	182,647.99
Income from Trust Funds	2,100.	1,974.	1,900.00
Fund Balance	32,000.	32,000.	44,000.00
TOTAL REVENUES AND CREDITS	$581,476.	$608,146.	$456,445.80

SUMMARY INVENTORY OF VALUATION

Tax Year 1990

Land		$ 8,451,256
Buildings		15,707,270
Public Utilities		
Concord Electric Co.	$ 247,150.00	
New England Power Co.	1,396,150.00	
Public Service Co.	236,350.00	
New England Hydro-Trans. Corp.	1,396,150.00	3,006,330.00
Total Valuation Before Exemptions Allowed		27,164,856.00
Elderly Exemption (Number 15)	222,050.00	
Solar/Windpower Exemption (Number 5)	5,000.00	
Total Exemptions Allowed		227,050.00
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED		$26,937,806.00

SCHEDULE OF TOWN PROPERTY

As of December 31, 1990

DESCRIPTION	VALUE
Town Hall:	
Land and Buildings	$700,000.00
Furniture and Equipment	20,000.00
Libraries:	
Furniture and Equipment	7,000.00
Police Department:	
Equipment	30,000.00
Fire Department:	
Lands and Buildings	36,000.00
Equipment	180,500.00
Highway Department:	
Lands and Buildings	50,000.00
Equipment	25,000.00
Materials and Supplies	2,000.00

All Lands and Buildings Acquired Through Tax Collector's Deeds:

Map 10 -- Lot 1-55	2,000.00
Map 10 -- Lot 4-51	50.00
\ Map 10 -- Lot 4-54	18,200.00
Map 10 -- Lot 4-61	4,100.00
Map 10 -- Lot 5-29A	2,100.00
Map 10 -- Lot 5-91	1,900.00
Map 10 -- Lot 6-39	250.00
Map 10 -- Lot 6-38	1,700.00

All Other Property:

Map 6 -- Lot 33	2,500.00
Map 6 -- Lot 41	14,000.00
Map 5 -- Lot 5	500.00
Map 5 -- Lot 10	20,000.00
Map 10 -- Lot 8	12,150.00
TOTAL	$1,129,950.00

STATEMENT OF APPROPRIATIONS -- TAX YEAR 1990

GENERAL GOVERNMENT:	
Town officers' Salaries	$ 17,900
Town officers' expenses	40,930
Election and Registration expenses	2,200
Cemeteries	5,000
General Government Buildings	10,200
Reappraisal of property	4,800
Planning and Zoning	1,300
Legal Expenses	7,500
Advertising and Regional Association	1,099
Contingency Fund	2,500
PUBLIC SAFETY	
Police Department	46,122
Fire Department	20,335
Civil Defense	50
Fire Department -- Medical	2,782
Blinking School Lights	350
HIGHWAYS, STREETS, BRIDGES	
Town Maintenance	92,000
General Highway Department Expenses	4,000
Deer Meadow Road Reconstruction	22,000

SANITATION	
Solid Waste Disposal	73,845
HEALTH	
Ambulances	4,000
Franklin Visiting Nurse Association	2,133
WELFARE	
General Assistance	1,000
Community Action Program	1,750
CULTURE AND RECREATION	
Library	8,200
Parks and Recreation	740
Patriotic Purposes -- Old Home Day	2,480
Conservation Commission	300
Youth Sports Program	1,000
DEBT SERVICE	
Interest Expense -- Tax Anticipation Notes	10,000
CAPITAL OUTLAY	
Cemetery Fence	2,000
Town Buildings	319,501
Town Buildings -- Special Meeting 10/02/90	48,000
Fire Department	15,201
Highway Department -- Equipment	17,795
Highway Department -- Salt Shed	40,000
Parks -- Ballfield Fence	550
OPERATING TRANSFERS OUT	
Payments to Capital Reserve Funds:	
Cemetery -- Equipment (500); Improvements (2,500)	3,000
Reappraisal	5,000
Police Cruiser (5,000); Highway Equipment (2,500)	7,500
Fire Truck (27,940); Fire Station (5,000)	32,940
General Fund Trust (RSA 31:19a)	
Webster Land Trust	2,000
MISCELLANEOUS	
FICA, Retirement & Pension Contributions	1,906
Insurance	20,000
TOTAL APPROPRIATIONS	$901,909

TAX RATE COMPUTATION

Total Town Appropriations	$ 901,909
Total Revenues and Credits	564,628
NET TOWN APPROPRIATIONS	337,281
NET SCHOOL TAX ASSESSMENT(S)	977,027
COUNTY TAX ASSESSMENT	121,817
TOTAL OF TOWN, SCHOOL AND COUNTY	$1,436,125
DEDUCT Total Business Profits Tax Reimbursement	19,788
ADD War Service Credits	4,775
ADD Overlay	4,975
PROPERTY TAXES TO BE RAISED	$1,426,087

1990 TAX RATE AND COMMITMENT

1990 Tax Rate	$52.94
1990 Amount to be Committed to Tax Collector	1,442,340

1990 TAX RATE BREAKDOWN

Units of Government	Tax Rates
Town/City	12.79
County	4.48
School	35.67
Combined Rate (Town, County & School)	$52.94

DUE OTHER UNITS OF GOVERNMENT

Due School District	977,027
Due County	121,817

OTHER PERTINENT INFORMATION

1990 Overlay	$4,975
Net Valuation Used in Setting the Tax Rate	$26,937,806

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the Board of Selectmen
Town of Webster
Webster, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Webster as of and for the year ended December 31, 1990, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Webster as of December 31, 1990, and the results of its operations and cash flows of nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1990, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

January 15, 1991

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Webster, New Hampshire was incorporated in 1860 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

.A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Webster includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

B. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions f the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Conservation Commission, Public Library and the Steeple Funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The New Town Hall Fund is included within this fund.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following is the Town's Fiduciary Fund Type:

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) are shown in this fund type.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements,

because their inclusion would make certain statements unduly complex and difficult to understand.

C. Basis of Accounting

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting
principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are

therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1990, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance Used To Reduce Tax Rate	$32,000
Beginning Fund Balance - Reserved For Encumbrances	12,425
Total Use of Beginning Fund Balance	$44,425

E. Assets, Liabilities and Fund Equity

1. Cash and Equivalents

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit o of banks incorporated under the laws of the State of New Hampshire, or national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Webster annually recognizes all taxes receivable at the end of the fiscal year unless reserved.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax- deeded to the Town. A receivable for such liens is recognized, with no allowance for uncollectibles due to the process of deeding.

b. Interest on investment is recorded as revenue in the year earned.

c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

d. Various service charges (ambulance and landfill charges) are recorded as revenue for the period when service was provided.

3. Interfund Receivables and Payables

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

4. Fixed Assets and Long-Term Liabilities

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This

means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are account ed for in the General Long-Term Debt Group of Accounts.

5. Fund Equity

Reserved Fund Balance

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

Designated Fund Balance

Designated fund balance indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

F. Vacation and Sick Pay

The Administrative Assistant may accumulate up to 202 1/2 hours sick leave at a rate of 67 1/2 hours per year. The Police Chief may take sick leave as needed. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Estimated value of sick leave is $882.

NOTE 2 - ASSETS

A. Cash and Investments

At year end, the carrying amount of the Town's cash deposits is $593,678 and the bank balance is $681,720. All of the bank balance was covered by Federal depository insurance.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1990 was $4,988 and expenditures amounted to $4,026. The property taxes collected by the Town include taxes levied for the Merrimack Valley School District, Merrimack County and Pillsbury Lake District, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

C. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1990 are as follows:

Fund	Interfund Receivable	Interfund Receivable
General Fund		$61,401

Capital Projects Funds	$61,401	_____
Totals	$61,401	$61,401

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

The Town has recorded $440,295 as an intergovernmental payable which represents the balance of the school district assessment due to be paid to the Merrimack Valley School District during the six-month period ending June 30, 1991, dog license fees due the State of New Hampshire and Capital Reserve Funds held by the Trustees of Trust Funds due to Pillsbury Lake District.

B. Defined Benefit Pension Plan

Only the Police Chief participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1990 was $24,708; the Town's total payroll was $105,052.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

The Police Chief is required by State Statute to contribute 9.3% of his salary to the plan. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 6.23% for police. From July 1, 1990, the Town's contribution rates were 6.82% for police. The contribution requirements for the year ended December 31, 1990 were $3,921, which consisted of $1,617 from the Town and $2,304 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present

value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was $1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Audited Annual Report dated June 8, 1990) were at $1,114,621,243. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10- year historical trend information required by GASB 5 available for individual employees. See page 32 of the above-referenced Annual Report.

C. Construction and Other Significant Commitments

The balance remaining of the New Town Hall Fund general contract is $56,525 at December 31, 1990.

D. Long-Term Debt

I. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1990.

General Obligation Debt Payable, January 1, 1990	$ -0-
New Debt Incurred	218,000
General Obligation Debt Retired	-0-
General Obligation Debt Payable, December 31, 1990	$218,000

General obligation debt payable at December 31, 1990 is comprised comprised of the following individual issue:

$218,000 1990 Office Building Bonds due in annual installments of $23,000 through July 15, 1991, $25,000 through July 15, 1994, and $20,000 through July 15, 2000; interest at 6.90%	$218,000

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1990, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

Fiscal Year Ending December 31,	General Principal	Obligation Interest	Debt Total
1991	$ 23,000	$15,126	$ 38,126
1992	25,000	13,455	38,455
1993	25,000	11,730	36,730
1994	25,000	10,005	35,005
1995	20,000	8,280	28,280
1996-2000	100,000	20,700	120,700
Totals	$218,000	$79,296	$297,296

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1990, the Town of Webster is using an equalized value of $82,992,412 and a legal debt margin of $1,452,367.

NOTE 5 - FUND EQUITY

Reserved for Encumbrances

The General Fund reserve for encumbrances at December 31, 1990 is detailed in Exhibit A-2 and totals $29,096.

The Capital Projects Fund reserve for encumbrances is as follows:

New Town Hall Fund	$57,125

Reserved for Special Purposes

The $234,617 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

Reserved for Endowments

The $25,997 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

Designated for Special Purposes

The $16,871 designated for special purposes represents all Special Revenue Fund balances which will be expended in the subsequent years.

Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1990 are detailed as follows:

Purpose	Nonexpendable Principal
Cemetery -- Perpetual Care	$23,234
	Expendable
Capital Reserve Funds	
Town Hall	$ 4,863
Highway Equipment	1,778
Fire Truck	132,775
Cemetery Improvements	12,234
Cemetery Equipment	2,382
Fire Station	52,771
Reappraisal	17,021
Police Cruiser	10,793
Other Expendable	
Tricentennial Fund	1,314
Webster History Trust	1,459
Total Expendable	$237,390

Total All Trust Funds	$260,614

NOTE 6 - LITIGATION

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

NOTE 7 - SANITARY LANDFILL AGREEMENT

The sanitary landfill agreement with the Town of Hopkinton provides that the Town of Webster will pay 20% of the yearly expenses of the landfill operation. In addition, the Town receives from Hopkinton 20% of gross receipts from the use of the facilities. The amount to be paid annually to the Town of Hopkinton is to be based on the actual costs. Total costs to the Town of Webster in 1990 were $66,035, and the Town of Webster's share of gross revenue was $20,141.

EXHIBIT A-1 -- TOWN OF WEBSTER
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1990

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	$1,442,340	$1,443,873	$ 1,533
Yield	5,000	6,448	1,448
Land Use Change	5,000	6,250	1,250
Interest and Penalties on Taxes	15,000	18,723	3,723
Total Taxes	1,467,340	1,475,294	7,954
Licenses and Permits			
Motor Vehicle Permit Fees	90,000	88,213	(1,787)
Dog Licenses	1,000	1,449	449
Business Licenses, Permits and Fees	1,000	1,264	264
Total Licenses and Permits	92,000	90,926	(1,074)
Intergovernmental Revenues			
State			
Shared Revenue	30,314	30,314	
Highway Block Grant	34,602	34,602	
Flood Control and State/ Federal Forest Lands	9,313	13,487	4,174
Total Intergovernmental Revenues	74,229	78,403	4,174
Charges for Services			
Income From Departments	9,000	21,231	12,231
Ambulance	1,000	3,600	2,600
Landfill Charges		168	168
Total Charges for Services	10,000	24,999	14,999
Miscellaneous Revenues			
Interest on Deposits	10,000	11,946	1,946
Sale of Town Property		319	319
Total Miscellaneous Revenues	10,000	12,265	2,265
Other Financing Sources			
Operating Transfers In Interfund Transfers			
Trust and Agency Funds			
Expendable Trust Funds			
Capital Reserve Funds	17,647	17,658	11

Nonexpendable Trust Funds	2,100	1,974	(126)
Total Other Financing Sources	19,747	19,632	(115)
Total Revenues and Other Financing Sources	1,673,316	$1,701,519	$28,203
Unreserved Fund Balance Used to Reduce Tax Rate	32,000		
Total Revenues, Other Financing Sources and Use of Fund Balance	$1,705,316		

EXHIBIT A-3 -- TOWN OF WEBSTER
General Fund
Statement of Changes in Unreserved-Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1990

Unreserved-Undesignated Fund Balance January 1	$77,091	
Deductions		
Unreserved Fund Balance Used to Reduce the 1990 Tax Rate	32,000	
		$45,091
Additions		
1990 Budget Summary		
Revenue Surplus (Exhibit A-1)	$28,203	
Unexpended Balance of Appropriations (Exhibit A-2)	16,384	
1990 Budget Surplus		44,587
Unreserved-Undesignated Fund Balance December 31		$89,678

EXHIBIT A -- TOWN OF WEBSTER

Combined Balance Sheet -- All Fund Types and Account Groups -- December 31, 1990

	Governmental Fund Types			Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Trust Funds	Gen. Long-Term Debt	Dec. 31, 1990	Dec. 31, 1989
ASSETS AND OTHER DEBTS							
Assets							
Cash and Equivalents	$316,193	$16,871		$300,799		$ 633,863	$ 502,847
Receivables (Net of Allowances for Uncollectibles)							
Taxes	253,658					253,658	515,372
Accounts	450					450	
Intergovernmental	10,966					10,966	2,038
Interfund Receivable			61,401			61,401	
Other Debits							
Amount to Be Provided for Retirement of General Long-Term Debt					218,000	218,000	
TOTAL ASSETS AND OTHER DEBTS	$581,267	$16,871	$61,401	$300,799	$218,000	$1,178,338	$1,020,257

LIABILITIES AND EQUITY							
Liabilities							
Accounts Payable	$ 777					$ 777	$ 2,929
Intergovernmental Payable	400,110			40,185		440,295	344,864
Interfund Payable	61,401					61,401	
Escrow and Performance Deposits	205					205	
Tax Anticipation Notes Payable							270,000
General Obligation Debt Payable					218,000	218,000	
Total Liabilities	462,493			40,185	218,000	720,678	617,793
Equity							
Fund Balances							
Reserved for Endowments				25,997		25,997	25,261
Reserved for Encumbrances	29,096		57,125			86,221	12,425
Reserved for Special Purposes				234,617		234,617	284,282
Unreserved							
Designated for Special Purposes		16,871				16,871	
Undesignated	89,678		4,276			93,954	80,496
Total Equity	118,774	16,871	61,401	260,614		457,660	402,464
TOTAL LIABILITIES AND EQUITY	$581,267	$16,871	$61,401	$300,799	$218,000	$1,178,338	$1,020,257

EXHIBIT A-2 -- TOWN OF WEBSTER
General Fund
Statement of Appropriations, Expenditures and Encumbrances For the Fiscal Year Ended December 31, 1990

	Encumbered From 1989	Appropriations 1990	Expenditures Net of Refunds	Encumbered To 1991	(Over) Under Budget
Current					
General Government					
Town Officers' Salaries		$ 17,900	$ 17,885		$ 15
Town Officers' Expenses		40,930	38,785		2,145
Election and Registration Expenses		2,200	2,191		9
Cemeteries		5,000	4,186		814
General Government Buildings		10,200	6,911	5,000	(1,711)
Reappraisal of Property		4,800	4,068		732
Planning and Zoning		1,300	614		686
Legal Expenses		7,500	4,255		3,245
Advertising and Regional Associations		1,099	1,099		
Contingency		2,500			2500
Employee Benefits		1,906	1,980		(74)
Insurance		20,000	18,204		1,796
Overlay		4,988	4,026		962
Total General Government		120,323	104,204	5,000	11,119

Public Safety					
Police Department		46,122	45,552		570
Fire Department		20,335	21,633		(1,298)
Civil Defense		50			50
Flashing Lights at School		350	293		57
Fire Department Medical		2,782	1,386	1,216	180
Total Public Safety		69,639	68,864	1,216	(441)
Highways, Streets, Bridges					
Town Maintenance	9,395	92,000	102,888		(1,493)
General Highway Department Expenses		4,000	2,464		1,536
Deer Meadow Road Construction		22,000		22,000	
Total Highways, Streets, Bridges	9,395	118,000	105,352	22,000	43
Sanitation					
Solid Waste Disposal		73,845	66,203		7,642
Health					
Hospitals and Ambulances		4,000	5,709		(1,709)
Visiting Nurse Association		2,133	2,133		
Total Health		6,133	7,842		(1,709)
Welfare					
General Assistance		1,000	5,090		(4,090)
Community Action Program		1,750	1,750		
Total Welfare		2,750	6,840		(4,090)

Culture and Recreation					
Parks and Recreation	300	740	609	165	266
Old Home Day		2,480	2,436		44
Conservation Commission		300	175	110	15
Youth Sports Program		1,000	1,000		
Total Culture and Recreation	300	4,520	4,220	275	325
Capital Outlay					
Highway Department		17,795	17,795		
Fire	2,730	15,201	16,204		1,727
Salt Shed		40,000	40,000		
Parks -- Ballfield Fence		550	445	105	
Cemetery Improvements -- Fence		2,000	892	500	608
Total Capital Outlay	-2,730	75,546	75,366	605	2,335
Debt Service					
Interest Expense -- Tax Anticipation Notes		10,000	8,840		1,160
Other Financing Uses					
Operating Transfers Out -- Interfund Transfers					
Special Revenue Funds\					
Public Library		8,200	8,200		
Conservation Commission		2,000	2,000		
Capital Project Funds		49,001	49,001		
Expendable Trust Funds					
Capital Reserve Funds		45,500	45,500		

Intergovernmental Transfers					
School District Assessment		977,027	977,027		
County Tax Assessment		121,817	121,817		
Precinct Taxes		21,015	21,015		
Total Operating Transfers Out		1,224,560	1,224,560		
Total Appropriations, Expenditures and Other Financing Uses	$12,425	$1,705,316	$1,672,261	$29,096	$16,384

EXHIBIT B-1 -- TOWN OF WEBSTER
Special Revenue Funds Combining Balance Sheet
December 31, 1990

	Public Library	Conserv. Comm.	Steeple Fund	Totals Dec. 31, 1990	Totals Dec. 31, 1989
ASSETS					
Cash and Equivalents	$6,825	$5,121	$4,925	$16,871	$3,505
EQUITY					
Fund Balances					
Unreserved					
Designated for Special Purposes	$6,825	$5,121	$4,925	$16,871	$3,505

EXHIBIT C-1 -- TOWN OF WEBSTER
Trust Funds -- Combining Balance Sheet
December 31, 1990

	Trust Funds			Totals	Totals
	Expendable		Nonexpend.		
	Town	Capital Reserve	Town	Dec. 31, 1990	Dec. 31, 1989
ASSETS					
Cash and Equivalents	$2,773	$274,802	$23,224	$300,799	$309,443
LIABILITIES AND EQUITY					
Liabilities					
Intergovernmental Payable	$____	$ 40,185	$ _____	$ 40,185	$_____
Equity					
Fund Balances					
Reserved for Endowments	2,773		23,224	25,997	25,261
Reserved for Special Purposes	_____	234,617	_____	234,617	284,182
Total Equity	2,773	234,617	23,224	260,614	309,443
TOTAL LIABILITIES AND EQUITY	$2,773	$274,802	$23,224	$300,799	$309,443

EXHIBIT B-3 -- TOWN OF WEBSTER
Special Revenue Fund -- Public Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

	General Account	Gift & Fine Account	Total
Revenues			
Miscellaneous			
Interest & Dividends		$ 144	$ 144
Intra-account Transfer	$1,500	1,500	3,000
Donations	1,252	4,714	5,966
Other Financing Sources			
Operating Transfers In			
General Fund	8,200	____	8,200
Total Revenues and Other Financing Sources	10,952	6,358	17,310
Expenditures			
Current			
Culture and Recreation			
Salaries and Benefits	4,116		4,116
Other Administrative Costs	1,885		1,885
Books, Periodicals and Programs	3,589		3,589
Intra-account Transfer	1,500	1,500	3,000
Total Expenditures	11,090	1,500	12,590
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(138)	4,858	4,720
Fund Balance -- January 1	303	1,802	2,105
Fund Balance -- December 31	$ 165	$6,660	$ 6,825

EXHIBIT B-4 -- TOWN OF WEBSTER
Special Revenue Fund -- Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

	Land Trust Fund	Tyler Road Maple Trees	Total
Revenues			
Miscellaneous			
Donations	$1,600		$1,600
Interest Income	116	$ 5	121
Other Financing Sources			
Operating Transfers In			
General Fund	2,000	____	2,000
Total Revenues and Other Financing Sources	3,716	5	3,721
Fund Balance -- January 1	1,300	100	1,400
Fund Balance -- December 31	$5,016	$105	$5,121

SCHEDULE I -- TOWN OF WEBSTER
Summary of Tax Warrants
For the Fiscal Year Ended December 31, 1990

- Dr. -	1990	Levies of 1989	1988
Uncollected Taxes -- January 1, 1990			
Property		$489,904	
Yield		4,853	$68
Taxes Committed to Collector			
Property	1,443,873		
Yield	4,095	2,354	
Land Use Change	6,250		
Tax Overpayments -- Property Taxes	169	84	
Interest Collected on Delinquent Taxes	1,795	12,069	28
TOTAL DEBITS	$1,456,182	$509,264	$96
- Cr. -			
Remittances to Treasurer			
Property Taxes	$1,217,331	$488,525	
Yield Taxes	3,657	7,207	$68
Land Use Change Taxes	6,250		
Interest on Taxes	1,795	12,069	28
Abatements Allowed			
Property Taxes	282	1,463	
Uncollected Taxes -- December 31, 1990			
Property	226,429		
Yield	438		
TOTAL CREDITS	$1,456,182	$509,264	$96

SCHEDULE II -- TOWN OF WEBSTER
Summary of Tax Sale/Tax Lien Accounts
For the Fiscal Year Ended December 31, 1990

- Dr. -	1989	Levies of 1988	1987
Unredeemed Taxes -- January 1, 1990		$16,189	$4,358
Tax Liens Issued in 1990	$48,330		
Interest and Costs Collected	1,735	2,442	655
TOTAL DEBITS	$50,065	$18,631	$5,013
- Cr. -			
Remittances to Treasurer			
Redemptions	$26,617	$11,111	$2,710
Interest and Costs	1,735	2,442	655
Deeded to Town During Year			1,648
Unredeemed Taxes -- December 31, 1990	21,713	5,078	
TOTAL CREDITS	$50,065	$18,631	$5,013

SCHEDULE III -- TOWN OF WEBSTER
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1990

-Dr.-

Motor Vehicle Permits Issued		$88,213
Marriage Licenses		520
Dog Licenses and Penalties		
Town's Share	$1,559	
State Share	139	
		1,698
Dump Fees		168
TOTAL DEBITS		$90,599

-Cr.-

Remittances to Treasurer	
Motor Vehicle Permit Fees	$88,213
Dog Licenses and Fines	1,698
Marriage Licenses	520
Dump Fees	168
TOTAL CREDITS	$90,599

SCHEDULE IV -- TOWN OF WEBSTER

Trust Funds -- Summary of Principal, Income and Investments For the Fiscal Year Ended December 31, 1990

	PRINCIPAL				INCOME				
	Balance Jan. 1, 1990	Additions	Deductions	Balance Dec. 31, 1990	Balance Jan. 1, 1990	Additions	Deductions	Balance Dec. 31, 1990	Bal. of Prin. & Income Dec. 31, 1990
Cemetery -- Perpetual Care	$22,624	$ 600	$	$23,224	$ 91	$1,883	$1,974	$	$23,224
Capital Reserve Funds									
Town Hall Funds	13,663		9,663	4,000	85,350	6,350	90,837	863	4,863
Highway Equipment	10,850	2,500	11,785	1,565	4,132	681	4,600	213	1,778
Fire Truck	67,500	27,500		95,000	28,192	9,583		37,775	132,775
Sanitary Landfill	500		500		746	27	773		
Cemetery Improvements	6,959	2,500		9,459	2,002	773		2,775	12,234
Cemetery Equipment	1,500	500		2,000	203	179		382	2,382
Fire Station	40,000	5,000		45,000	3,754	4,017		7,771	52,771
Defibrillator	2,500		2,500		324	118	442		
Reappraisal	10,000	5,000		15,000	879	1,142		2,021	17,021
Police Cruiser	5,000	5,000		10,000	128	665		793	10,793
	158,472	48,000	24,448	182,024	125,710	23,535	96,652	52,593	234,617
Other Funds									
Tricentennial Fund	1,000			1,000	207	107		314	1,314
Webster History Trust Fund	1,000			1,000	339	120		459	1,459
	2,000			2,000	546	227		773	2,773
TOTALS	$183,096	$48,600	$24,448	$207,248	$126,347	$25,645	$98,626	$53,366	$260,614

Additions: Myron & Ethel Colby Fund
Daniel & Carol Creighton Fund
Marion R. Davis Fund

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge & belief.

BARBARA J. MOCK January 11,1991
JANICE F. DAWE
Trustees of Trust Funds

INVESTMENTS -- BANKS	
Bank of NH	$15,543
Concord Savings	49,362
First NH Banks	73,176
Merrimack County Savings	69,793
New Hampshire Savings	52,740
TOTAL INVESTMENTS	$260,614

TREASURER'S REPORT

Cash on Hand, January 1, 1990			$189,898.33
RECEIVED FROM TOWN CLERK			
Permit Fees		$88,213.00	
Dog Licenses		1,570.00	
Dump Fees and Vouchers		168.00	
Marriage Fees		520.00	
Insufficient Check Chg.		50.00	
Dog Fees (fines)		127.50	90,648.50
RECEIVED FROM TAX COLLECTOR			
1988	Yield Tax	68.22	
	Yield Tax Interest	27.81	96.03
1989	Property Tax	488,524.99	
	Property Tax Interest	11,184.85	
	Yield Tax	7,206.73	
	Yield Tax Interest	884.22	507,800.79
1990	Property Tax	1,217,331.13	
	Property Tax Interest	1,690.91	
	Yield Tax	3,656.75	
	Yield Tax Interest	.05	
	Land Use Change	6,250.00	
	Land Use Chg. Interest	104.42	1,229,033.26
TAX SALES REDEEMED			
1987	Redemptions	2,710.41	
	Interest of Sale	654.60	
1988	Redemptions	11,110.51	
	Interest of Sale	2,442.08	
1989	Redemptions	26,617.51	
	Interest of Sale	1,734.49	45,269.60
RECEIVED FROM STATE OF NH			
Highway Block Grant		34,601.94	
Revenue Distribution		30,313.79	
Reimb. Flood Control		3,358.97	
Reimb. Hwy. Dept. Disaster Money		1,799.00	
Rte. 127 Project--Damages Plus Interest		319.26	70,392.96
RECEIVED FROM LOCAL SOURCES, Except Taxes			
Ambulance		3,150.00	

Interest Trustee of Trust Fund (Cemetery)	1,973.61	
US Government -- PILT FY 90	815.00	
Town of Hopkinton-Landfill Voucher 4th Qtr 1989	2,038.31	
Trustee of Trust Fund Closed Accounts:		
Sanitary Landfill	1,272.62	
Bld. Fund New Town Hall	100,500.00	
Hwy. Capital Reserve Fund	16,385.00	126,134.54
BUSINESS LICENSES, PERMITS & FILING FEES		
Building Permit Fees	390.00	
Junk Yard Licenses	25.00	
Current Use Filing Fee	6.00	
Site Plan Review Hearing	41.00	
Variance Hearing Fee	400.00	
Planning Board Hearing Fee	184.00	1,046.00
INCOME FROM DEPARTMENTS		
Police Dept. Reports & Pistol Permits	98.00	
Tax Maps Sold	19.50	
Postage	7.10	
Photo Copies	32.00	
Master Plan	15.00	
Site Plan	4.00	
Zoning	76.00	
Subdivision Regs.	22.00	
Old Home Day	817.00	1,090.06
NEW TRUST FUNDS		
Cemetery Trust Funds	600.00	600.00
TIMBER TAX ESCROW		
Timber Tax Escrow Account	355.00	355.00
REIMBURSEMENT TO DEPARTMENTS		
Fire Department	171.42	
Highway Department	141.25	312.67
REIMBURSEMENT TO INSURANCE ACCOUNT		
NHMA Property-Liability Dividend	633.74	
NH Municipal Unemployment Comp. Fund	164.70	798.44

OTHER RESOURCES		
Bank East Tax Anticipation Note	300,000.00	
Bank East--Interest on Investments	11,894.67	
Proceeds From Long Term Notes	218,000.00	529,894.67
MISC. REVENUES		
Escrow Account--Road Bond (Mutton Road)	1,500.00	1,500.00
REFUNDS		
Resident Tax Refund--Town of Warner	10.00	
Pillsbury Lake--Refund 1990 District Tax	13.00	
Golden Rule Ins. Co. -- Ambulance Service	26.40	49.40
REIMBURSEMENT TO TOWN HALL PROJECT		
Set of Town Hall Plans	50.00	50.00

Cash on Hand 01/01/90	$ 189,898.33
Total Receipts	+ 2,605,072.46
Adj. August Statement	+ .70
Paid On Order of Selectmen	- 2,478,778.16
Cash on Hand 12/31/90	$ 316,193.33

REPORT OF THE BOARD OF SELECTMEN

Several major projects in addition to the usual business kept your Selectmen quite busy during the year 1990. Many night meetings continued to run around four hours and extra sessions and inspections were the rule.

The following activities are the highpoints of the year:

1. The new Town Hall project was conceived early in the year and moved along with the acquisition of the Grange and Anderson Chapel properties. A building committee headed by Ron Frost and consisting of Marion Jones, George Cummings, Mark Moser and Ed Piper was appointed and their project was approved at the March 1990 Town Meeting and contractor R. T. Lake, Inc. commenced construction in August. Completion is expected in February 1991. A subsequent Town Meeting was held in November 1990 to appropriate an additional $48,000 to the project to cover the cost of unanticipated structural repairs to the Grange and Chapel buildings.

2. A major and serious problem has been solved by the Salt Shed which was completed and placed in operation in November 1990.

3. Old Home Day was planned and carried off by the Old Home Day Committee and was considered a rousing success.

4. The Route 127 improvement project was in progress during 1990. Some cosmetic work remains for spring of 1991 but the main thoroughfare has been completed.

5. The Selectmen perambulated the Boscawen and Salisbury town boundaries as required by law.

6. Cable One was reorganized and received an infusion of capital but work has been and is dragging. At the moment we cannot estimate exactly when Webster will be receiving cable television on their sets.

7. The Selectmen revised the building permit fee. An application will be $10 and the building permit $30 for1991.

8. Recycling went ahead in 1990 and the new recycling building and compactor went into operation in 1990. An enlargement to the building is under consideration and will be presented to the towns of Webster and Hopkinton for approval. The cost will be $25,000 subject to 50% of the cost covered by a State grant. The remaining $12,500 will be split $10,000 for Hopkinton and $2,500 by Webster.

9. Additional pump site signs were procured from the State Department of Transportation.

10. An agreement was reached with the Audley Construction Company for the construction and seeding of a new soccer field on the town property adjacent to the Webster Elementary School. All to be provided by Audley with their compliments.

11. A stretch of Pleasant Street was reconstructed and town roads sealed. Money was encumbered for continuation of the Deer Meadow Road reconstruction in 1991.

12. Meetings continued with the Selectmen of Hopkinton on the landfill situation and monitoring of the wells as well as the Transfer Station and recycling center. All seems to be going well in those areas.

REPORT OF THE WEBSTER POLICE DEPARTMENT

This past year was a very interesting one for the Webster Police Department. We finally got our own firearms instructor. Officer Steve Faer completed the 5 day and night course and became Certified by the New Hampshire Police Standards and Training. Our accidents have decreased this year, but our juvenile problems rose. We had one more burglary this year than last, but we have cleared up 3 of the 6 we had, and are still working on the remaining 3.

We had a jeep stolen this year, but was recovered in good condition in Kittery, Maine. We had a reported abduction which was found to be untrue, but which did cause a lot of talk in town. We also have had a lot of Criminal Mischief this year.

With the economy getting tighter, I fear that we will see more Criminal activity here and in the surrounding towns. We again appreciate your calls of suspicious people and vehicles in town. We urge you to call us at any time whenever you see or hear anything that doesn't look just right! With your continued help and support we can keep crime down here in Webster.

It's getting near the time for a new cruiser. Our '88 Chevrolet has been a very good car. We haven't had any major problems with it, but the mileage is closing in on 80,000 miles and by April 1 expect we will be over that amount (and that is not counting the idling miles).

We thank you all for your support, and look forward to your continued allegiance. Bless you all!

Respectfully submitted,

AIME J. ROY, Chief of Police

WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 1991 are as follows: Deputy Chief, Dan St. Cyr; Captain, Jim Hoyt; First Lieutenant, Ted Gosinski; Lieutenants, Mark Logan and Brian Sheldon; Medical Director, Roy Fanjoy; and Secretary/Treasurer, Paula Fanjoy. We had three new members join the Fire Department this year. If you are interested in joining the department, contact me or visit us on our regular meeting night, Thursday at 7:00 P.M. or at the regular business meeting, which is the last Thursday of each month.

The calls for 1990 are 93; this is a 27% increase from 1989--73 calls. The average response time for fire calls is 4.0 minutes and 3.8 minutes for medical calls.

Medical Aid	45	Non Permit Fires	2
Mutual Aid	9	Smoke Investigations	2
Drills	7	Vehicle Fires	2
Wires	6	Building Fire	1
Vehicle Accidents	5	Electrical Problems	1
Chimney Fires	5	Gas Leaks/Fuel Spills	1
Fire Alarms	3	Outside Fire	1
Brush and Grass	1	Smoke in Building	1

We have 6 nationally registered E.M.T.'s, 1 Paramedic, and 1 Registered Nurse in our department. Many of the firefighters are trained in CPR and Advanced First Aid, and our E.M.T.'s and firefighters are constantly training. I would like to thank all of them for the many hours spent away from home and family. Also a special thanks to the Ladies Auxiliary for the service they provide at fires, drills, and emergencies. We would also like to thank the residents of Webster for their support and donations and help in many ways.

I would like to thank Bob Lake for the years of service he has put in as Deputy Chief and his willingness to use his own time and equipment for the good of the department. Although he will not be an officer, he will remain with the department as a firefighter. Thank you R.T.!!

I would personally like to thank all the medical squad members and firefighters for their hours of service they have given. We have a well-trained and equipped fire department. Thank you all for a job well done.

Respectfully submitted,

P. WILLIAM WELCOME, Chief

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

During Calendar Year 1990, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were fires kindled without a fire permit from the Forest Fire Warden, permit fires that escaped control and rekindled fires. All of these fires are preventable, but ONLY with your help. Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law (RSA 224:27 II) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done."

Violations of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to $1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1990, including a 262 acre fire in Moultonboro and several fires in Hooksett.

In 1990, the New Hampshire Division of Forests and Lands trained 844 local Wardens and Deputy Wardens in the Incident Command System (ICS), an incident management system for all types of emergencies. In 1991, Wardens will be trained in the use of Class A foam in wildfire suppression.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or the Division of Forests and Lands at 271-2217.

FOREST FIRE STATISTICS - 1990

	STATE	DISTRICT	WEBSTER
Number of Fires	489	40	1
Acres Burned	473	28.5	.75

RICHARD S. CHASE
Forest Ranger

P. WILLIAM WELCOME
Forest Fire Warden

REPORT OF THE CEMETERY COMMISSION

The nice looking fence at Beaver Dam Cemetery was erected by Jeff Lorden who also maintains the cemeteries. The fence was made of treated lumber so it couldn't be stained or painted for a year. We have encumbered $500 for materials and labor to do that in 1991.

The Town of Boscawen liked our fence so they hired Jeff to build their section of fence to match Webster's section so the fence is now all the same design.

We hired the road agent and helpers to trim all the brush and limbs of trees hanging over all four cemetery fences as we could then make good use of the new town chipper. We removed three large dying trees at Clough Hill and one at Riverdale. We removed 15 big pine trees along the fence at Corser Hill next to John Allen's field as the roots were growing into our mowing area and were damaging the mower blades besides making it very rough to mow.

We reset and straightened the stones that could be done. We still have some broken stones, some we might be able to epoxy in warm weather while others cannot be repaired as the stone is too old and it crumbles.

We feel that we were able to accomplish a great deal this year at less cost by going with town help and chipper rather than using an out of town tree service.

In 1991 we would like to remove the remaining roots at Corser Hill, paint and repair Riverdale fence and keep all the cemeteries in Webster in respectable condition.

Respectfully submitted,

DUANE ANDERSON
PATRICIA INMAN
JON PEARSON
Commissioners

REPORT OF BUILDING INSPECTOR

For the year 1990 a total of twelve building permits were issued, two mobile homes and nine houses as one permit became void.

Applications may be obtained from the Selectmen's Office at the new Town Hall or from the Building Inspector. Effective January 1, 1991 there will be a $10.00 charge for an application which will include a copy of the Webster Zoning Ordinances and a $30.00 building permit fee.

Respectfully submitted,

EDWIN PIPER
Building Inspector

REPORT OF THE HIGHWAY DEPARTMENT

Summer reconstruction work was done on a section of Pleasant Street near the Brannigan residence. This involved blasting some ledge, hauling in over 600 yards of gravel and installing 60 feet of culvert. Total cost for labor, equipment and materials was $7,400.00.

Reconstruction work on Deer Meadow Road was postponed until 1991 at the suggestion of the Selectmen. The $22,000.00 appropriated in 1990 was encumbered to be used with the 1991 appropriation.

A tractor with mower (and operator) was rented and most of the roadsides were mowed.

The new brush chipper saved considerable time and money by not having to handle the brush more than once. It was also used to chip the brush during the clearing for the Town Hall Project. Trees were cut down and brush chipped in the cemeteries which would have been quite expensive if the work had been contracted elsewhere.

Portions of the following roads were sealed - Hardy's Hill, Little Hill, Roby Road, Pleasant Street and some spot sealing on Pearson Hill Road.

In August heavy rains caused washouts on Mutton Road, Pleasant Street Extension, Gerrish Road and Roby Road. President Bush declared New Hampshire eligible for a Disaster Declaration and a Project Application was filed for which we were reimbursed 75% of the total approved eligible cost, amounting to $1,799.00.

The new three bay salt shed was completed in November and a considerable amount of sand was stockpiled. The paved area makes it much better for loading the trucks and enables us to keep the area cleaned up.

The two radios which were approved at the 1990 Town Meeting were installed in the trucks and allow us to communicate with each other. A chip was also installed in the cruiser radio which enables us to be in contact with the Police Department.

Our efforts continue to maintain the town roads for your safe travel, keeping a conservative eye on our budget and doing things as economically as possible.

Respectfully submitted,

ROBERT MOCK
Road Agent

REPORT OF THE TRUSTEES OF THE WEBSTER FREE LIBRARY

The Webster Free Public Library has had a busy year! A total of 7,289 books circulated this year, and a total of 416 books and audio materials were added to our collection from town funds and donations. Very few books were weeded from the collection this year, as we anticipate much more shelf space very soon in our new home across the street. Our collection stands at approximately 7,100 books. Twenty-six books were added to the audio collection. In accordance with HB36, Chapter 184, the library has begun registering patrons by number. As of the end of December, 1990, 335 people are registered. This bill protects patrons' rights to confidentiality.

Despite the confusion of road construction, salt shed and town hall construction, our summer reading programs were successful. Story times were well-attended, and we thank those people who gave of their time to read and do craft projects with the children. "Australian Adventure" was the theme of this years summer reading program, and we all learned a lot about Kangaroos, Koalas, Aborigines and the "out-back" while the children were encouraged to keep reading throughout the summer.

The trustees wish to thank all our conscientious volunteers who keep the library open Monday and Wednesday evenings. A special thanks to two departing volunteers who have faithfully served for many years: Edna Frost and Charlotte Bowie. The library is currently facing a crisis in volunteerism, and may be forced to consider hiring additional personnel.

Our sincere thanks is extended to those who have made contributions to the library's "building fund". The library is responsible for financing the bathroom and the book- shelves in our new space, and it would not have been possible to provide them without these generous contributions.

The library is now open from 9 a.m. - 2 p.m. and 6 p.m. - 8 p.m. on Mondays, and 9 a.m. - 8 p.m. on Wednesdays.

Respectfully submitted,

NANCY M. RIDEOUT
JANICE F. DAWE
SANDRA K. STARKEY

REPORT OF OLD HOME DAY COMMITTEE

As president of the Old Home Day Committee, I wish to extend my heartfelt thanks to every member of the Old Home Day Committee for another terrific job which made the 1990 Celebration a great success again! Many hours of hard work go into plans prior to this annual event and each committee member (plus many volunteers not on the committee) really work hard all day long so you can enjoy the festivities. Remember -- Come to the 1991 Old Home Day (August 17) and support the activities all these volunteers have worked so hard to organize. It is really satisfying to see a big crowd -- so be part of it -- whether you have lived in Webster all your life or you are a newcomer!

Old Home Day activities for 1990 included games for all ages: a horseshoe tournament, frog jumping, greased pole, pie eating, sand dig, wheelbarrow race, sack race and much, much more. The fire Department organized a demonstration using the "Jaws of Life." The "Strings 'N Things" Band entertained everyone in the park during lunch. The men and women of Webster played softball in the afternoon. A street dance on Allen's Road, with music supplied by the "Step 'N Time" Band, ended the evening. (The 1991 dance will be held in our new Town Hall Complex.)

Again, many, many thanks to all who helped out with the 1990 Old Home Day Celebration. Committee members for 1991 are: Pauline Colby, vice president; Brenda Silver, secretary/treasurer; Robin & Dean Lampron; Sarah Lake; Gene Blake; Denise Lawless, Leslie Manning; Linda Caldwell; Larry & Linda Amos; Nancy Cummings; Colin Colby; Terry Ohlson, Mike & Jane Borek, Joe & Barb Hochrein, Darlene Cummings and Sandra Creighton. More hands are always needed and appreciated. If you would like to help out just call me or talk to any committee member.

PLEASE NOTE: The Old Home Day Committee returned $1,046 to the town's treasury as profits from the 1990 dance.

Respectfully submitted,

NORMANDIE BLAKE, President
Webster Old Home Day Committee

REPORT OF THE CONSERVATION COMMISSION

During 1990, the Webster Conservation Commission reviewed applications to the Wetlands Board, made field inspections of properties, and talked with landowners. We participated in a UNH Extension project to give free Landowner Education Kits to Webster landowners, and in honor of Earth Day gave free spruce trees to the children at the Elementary School with instructions for planting and care. We published Earth Tips for residents, and worked to encourage recycling in town. A Conservation Commission logo contest and a Webster natural treasure map contest were held, winners selected, and prizes given. We led a field trip to admire the huge "glacial erratic" boulder at Dingit Corner and a nearby bog pond. This fall, we cleared a tree-blocked section of the Blackwater River for canoeists, urged residents to participate in the hazardous waste collection day, and attended two meetings on Webster's Master Plan revision/updating. During 1990 the town's Land Conservation Investment Project (LCIP) moved gradually closer to realization, and we believe it will be completed by Town Meeting, preserving forever by easement or purchase over 420 acres of open land, and including the Paul Mock Memorial Forest, to be monitored or managed by the Town and the Conservation Commission.

In 1991, we expect to involve volunteers in evaluating many of the town's wetlands. Do let us know if you are interested in welands!

Thank you for supporting the Commission and its work.

Commission members are L. Amos, W. Bird, C. Ginty, B. Hadley, C. Jeffrey, D. Ober, N. Rideout and B. Janeway.

Repectfully submitted,

BETSY JANEWAY, Chairperson

REPORT OF THE WEBSTER PARKS COMMISSION

Special thanks are extended to Robert H. Pearson III for his many years as Chairman of the Webster Parks Commission. Bobby will remain a member of the committee.

Jeanne Anderson has accepted the ongoing duties of Chairperson. Along with the usual cleanup and general maintenance, a ballpark fence was installed and a new scoreboard replaced the old one at the William A. Pearson Memorial Park in 1990.

Respectfully submitted

DOROTHY MONZ

REPORT OF THE WEBSTER SPORTS COMMITTEE

This committee, founded in 1989 to oversee the organization and administration of the community's Youth Sports Program, comes to Town Meeting this year with a maintenance budget. It is proposed that the residents of Webster continue to support organized team activities for our children by funding the payment of league fees and insurances and the purchase of replacement uniforms and equipment.

In the past year our girls and boys avidly took advantage of opportunities to play soccer, basketball, baseball, and softball in local team competition while developing skills -- both athletic and social -- which serve the community as well as the individual. The Committee strives to foster the "team concept" in its broadest interpretation -- that organized youth sport is a cooperative endeavor which demands the sharing of responsibility among community, parent, coach, and player. The rewards for the participants -- improved physical fitness, enhanced self-confidence, spirit of cooperation, and community pride -- become the seeds of responsible citizenry.

Respectfully submitted,

KAREN CARBONE
SANDRA WELD
MICHAEL ANDOSCA
ROBERT COFFEY
JAMES WELD
Webster Sports Committee

REPORT OF THE TOWN HISTORY COMMITTEE

Highlights of 1990

After being without a town hall for 50 years, the residents of Webster voted at the 1990 town meeting to change all this. The vote was 113 in favor of, and 11 against purchasing the Grange hall for $1,000 and the Anderson Memorial Church, from the Women's Union, for $1.00. The plan was to build a connector between the two buildings, moving the church forward and excavating beneath it and the connecting area to provide the necessary room for town offices. The church would be used as a town library.

The cost of this construction was estimated to be $318,500, raised with a bond issue of $218,000 and $100,500 coming from the Town Hall Capital Reserve Fund.

The Selectmen appointed a Building Committee to plan for the construction of the new Town Hall complex. Members were Edwin Piper, Marion T. Jones, Mark Moser, and George Cummings, with Ronald Frost as Chairman.

Robert T. Lake, Inc. of Webster was selected as the contractor, with Everett Van Dyne as Clerk of the Works.

As construction began, it was discovered that some floor joists in the Grange hall had deteriorated and rafters damaged by the fire in 1962 needed extra reinforcement. If the church was to be used as a library, the floor needed to be reinforced with steel girders. Also, the roof needed attention before the church could be moved back on its new foundation. A support from the floor to the belfry would be necessary.

In order to cover these unforeseen expenses, more money was needed, and on October 2, at a special Town Meeting, an additional $48,000 was appropriated, to be raised by taxation during the current tax year.

The new hall will accommodate 350 persons, in comparison to the maximum of 180 allowed in the present Grange hall. New restrooms are located near the front entrance, a ramp leads to the center of the connecting addition, a large stage and closets for Grange storage have been constructed at the church end of the connector. Downstairs, the dining area has been enlarged by using the first section of the connector on the lower level, and the kitchen is slightly larger. The town office area includes Selectmen's meeting room, offices for the administrative assistant, town clerk, treasurer and tax collector, a larger vault, two restrooms and, at the moment, a spare room.

The church will be remodeled to serve as a larger town library. The stained glass windows will remain, along with the curved-eave ceiling. The antique organ, which was to remain in the library, was stolen at some time during the construction process. The only apparent deficiency of this town hall/ office/library complex is the lack of adequate parking. However, an additional parking area has been provided across the road, with the possibility of more at a later date.

Many residents of Webster were in favor of retaining the steeple of the

Anderson Memorial Church, which is in very poor condition and would require extra funds to restore. Edna Frost volunteered for the task of raising $8,200 for this project, and has received and earned $5,000 as of January 1, 1991.

The first Webster resident to put land under a Conservation easement was Jean Talbot. Her 56 acres bi-sect Deer Meadow Brook, which flows out of Pillsbury Lake and has frontage on two town roads.

Several homes were burglarized, with the thieves taking over $100,000 in antiques.

The sixth Annual New England Division Canoe and Kayak Races took place May 5 and 6 on the Blackwater River below the dam.

The Old Meeting House Society held its annual ice cream party on June 24, featuring home-made ice cream.

Daniel Webster Grange's annual scholarship was awarded to Beth Ogden and the Joseph Degen Scholarship went to Gary Winslow.

Public suppers sponsored by Grange, Church and Women's Union were held at the Webster Elementary School this year, because of the construction at the hall complex. Each organization netted over $1,000.

Raymond Kimball, a long-time Webster resident and former selectman, was the Grand Marshal of the 92nd Old Home Day Parade. The weather was beautiful and the parade was the largest yet. Due to the Town Hall construction, there was no chicken barbecue, but a very successful street dance was again held on Allen's Road. Priscilla Phelps Stoddard, formerly of Webster, was the guest speaker at the Old Home Sunday Church Service. (We neglected to report that Sally Pearson Riis, also formerly of Webster, was the guest speaker in 1989.)

Considering the state of the economy, the Webster Church Booth at Hopkinton Fair had a very good year, netting $14,000. Paul Labrecque is the new Chairman of the Church Booth Committee, replacing Jerry Pendleton, who served us for many successful years. Paul and his wife, Marsha, supervised remodeling of the building, doing much of the work themselves.

The Old Meeting House Society sponsored an old-time wagon ride on September 8, with the N.H. Draft Horse Association furnishing rides through the Blackwater Dam area. Persons at key points provided historical information.

In October, 1990, the interior of the Donald Mitchell home on Rte. 127 near Davisville was gutted by fire. No one was home at the time. The fire was considered electrical in origin.

A Town Hall Celebration Committee, with Bill Bird and Gene Blake as Co-chairmen, was appointed to plan for continuous projects and functions during the first months of 1991.

On Sunday, December 2, an Old Fashion Town-wide Christmas party was held at the Old Meeting House. Santa Claus arrived, refreshments were served, and outside Christmas trees were decorated for the birds.

The annual popcorn party was held at Kay and Bob Drowns' on December 15. As usual, Grange and Women's Union made and provided popcorn balls

and boxes of candy to be distributed to all children following the school Christmas program on December 17. On that evening, Grades Kindergarten through Fifth, provided the entertainment in the multi-purpose room at the Webster Elementary School.

The Planning Board held several meetings to determine what areas of the 1985 Master Plan need updating.

The home, built by Habitat for Humanity, was completed.

Cable TV is expected to become available in Webster in 1991.

The First Congregational Church of Webster considered building an addition to the church, but no definite action was taken in 1990.

The Selectmen, who formerly met once a month on Saturday afternoons, began meeting in the evenings on June 5, 1978 on every other Monday evening. In 1991, they will meet on the 1st and 3rd Monday of each month.

Tyler Road bridge near the Hopkinton town line is receiving a new deck and guard rails.

Twelve building permits were issued in 1990.

Recycling is being introduced in Webster, with our trash disposal plant at the Hopkinton/Webster Landfill. A new building houses recyclables. Tippage fee at the plant was $36.45 for 1990. The fee for 1991 will be $37.45.

The major part of the reconstruction of Rte. 127 from Putney Hill to the new Town Hall was completed this year. The sharp curve at Stevens' Corner was eliminated. Much blasting was necessary below and near Busselle's; also between Marion Davis' home and Clothespin Bridge Road, where the hill in that area was eliminated. Many shoulders of the road were rip-rapped and seeded.

In exchange for the use of storage area for some of their equipment and buildings, the Audley Construction Co. assisted in the construction of a soccer field on the town land south of the school near the Town Hall leach fields.

December 1990 was the warmest December on record, and the entire year of 1990 was the warmest on record world-wide. New Hampshire's temperature averaged 47.9 degrees, compared with 45.8 degrees, which had been the average for many years.

TEACHERS 1989-1990:

Kindergarten	Laurie Billingham
1st Grade	Elizabeth Hubbard Morse
1st Grade	Lisa Fries
2nd Grade	Dale Barrett
3rd Grade	Nancy Webster
Aide	Pauline Colby
4th Grade	Margaret Halacy
5th Grade	George Radcliffe

ORGANIZATIONS:

Webster Extension	Dorothy Monz

Daniel Webster Grange	Dorothy Haskins
Women's Union	Eleanor Corliss

TOWN OFFICERS' SALARIES
(pay scales, etc.)

Selectman's Salary	$1,000.
Selectman's Expenses	300.
Administrative Assistant	10.50/hr.
Secretary	7.35/hr.
Town Clerk's Salary	840. plus fees
Tax Collector's Salary	8,400. plus fees
Treasurer's Salary	850.
Police Chief's Salary	24,780.
Police Matron's Salary	1,200.
Police Officer's Salary	10,700.
Fire Chief Expenses	1,450.
Deputy Fire Chief Expenses	675.
Fire Captain's Expenses	375.
Firefighter's Expenses	3,000. (total man-hrs. used to determine hourly rate)
Road Agent's Wages	11.56/hr.
Highway Dept. Laborer	6.55--7.35/hr.
Truck Driver	6.95--7.82/hr.
Truck--Hauling rate	21.50--25.30/hr. with operator
Truck--Plowing rate	23.60--27.60/hr. with operator
Bucket Loader	24.50/hr. with operator
Grader	44.30/hr. with operator
Building Inspector's Salary	100. plus fees
Cemetery Commissioners	100., 75., 75
Cemetery Workers	6.55--7.35/hr.
Gravel	.75 to 1.25 cubic yd.
Sand	.50 to 1.00 cubic yd.
Road Salt	38.55/ton
Cold Patch	25.00/ton
Oil	1.11/gal.

TOWN MEETING -March 13, 1990

Meeting opened at 10:00 A.M. to act on Articles 1, 2 and 3.
Polls open from 10:00 A.M. to 7:00 P.M.

Office	#Yrs. Term	Name	Votes
Selectmen	3	Michael P. Borek	61
		George C. Cummings	99
		Robert F. Drown, Sr.	70
		Steven Manning	56
Town Clerk	1	Ruth A. Stebbins	279
		Avelyn Delano, write-in	1
Tax Collector	1	Madeleine L Roberts	279
		Frances Bird, write-in	1
Treasurer	1	Linda J. Lorden	265
Library Trustee	3	Sandra K. Starkey	272
Trustee of Trust Funds	3	Harold W. Janeway	262
		Robert Pearson II, write-in	2
		Carol Creighton	1
Moderator	2	Harold J. Janeway	251
		Robert Pearson, write-in	3
		Robert Roby, write-in	1
		Barbara Mock, write-in	1
		Jeremy Pendleton, write-in	1
		Randy Inman, write-in	1
Sup. Check List	6	Marion T. Jones	271
TOTAL VOTES CAST		278 + 7 ABSENTEE	285

792 VOTERS REGISTERED ON CHECKLIST

2. "Shall we adopt the provisions of RSA 72:43-f for the adjusted elderly exemptions from property tax? These statutes provide for the following exemptions, based on assessed value, for qualified taxpayers: for a person 65 years of age up to 75 years, $10,000; for a person 75 years of age up to 80 years, $15,000; for a person 80 years of age or older, $20,000. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than $10,000 or if married, a combined net income of less than $12,000, and own net assets of 30,000 or less, excluding the value of the person's residence." (By Ballot) Yes -- 248 No -- 22

3. To vote on the amendments as proposed by the Planning Board for the Town Zoning Ordinance. (By Ballot) As follows:

Under Article II, Definitions, change RIGHT-OF-WAY to read: Means and includes all present and proposed private, town, state and federal highways and the land on either side of same as covered by statutes to determine widths of ways. Yes -- 187 No -- 72

Under Article II, Definitions, change MANUFACTURED HOUSING to read: Means any current BOCA certified structure (Building Officials and Code Administrators Basic Building Code) transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width and 40 body feet or more in length, or when erected on site, is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, which include plumbing, heating, electrical heating systems contained therein. Manufactured housing as defined in this section shall not include pre-site built housing as defined in RSA 674:31-a. Yes -- 189 No -- 68

Under Article II, Definition, change SETBACK to read: The distance between the nearest portion of a building or structure attached thereto and a lot .line, right-of-way line or a shoreline of a river, brook, lake or pond. Yes -- 191 No -- 71

Under Article II, Definitions, change FRONTAGE to read: Shall mean that portion of a lot bordering on a highway, street, public way or the shoreline of a river, brook, lake or pond. Yes -- 199 No-- 62

Under Article IV, Lot Area and Yard Requirements, Paragraph 4A, change to read:

A. Minimum distance between any building and the edge of a right-of-way, lot sideline, or lot rearline shall be fifty (50) feet except that the setback from rivers, brooks, lakes or ponds shall be 125 feet; in the case of leaching fields, the setback from rivers, brooks, lakes or ponds shall also be 125 feet. Yes -- 174 No -- 90

Under Article IV, Lot Area and Yard Requirements, Paragraph 4B, change to read:

B. Any non-commercial building, or new addition thereto, may, as a special exception, be approved to within twenty-five feet of a property line upon a finding of no detriment to the neighborhood, except that in the case of shorelines, minimum distance shall remain as stated in paragraph A above. Yes -- 185 No -- 66

Under Article VIII, Building and Construction, remove paragraph 3, FLOOD PLAIN DEVELOPMENT, and insert:

3. FLOOD PLAIN DEVELOPMENT.

This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Webster Floodplain Development Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Webster Zoning Ordinance and shall be considered part of the Zoning Ordinance for purposes of administration and appeals under state law. If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its Flood Insurance Rate Maps dated January 17, 1975 which are declared to be a part of this ordinance and are hereby incorporated by reference.

Item I Definition of Terms: The following definitions shall apply only to this Floodplain Development Ordinance, and shall not be affected by, the provisions of any other ordinance of the Town of Webster.

"Area of Special Flood Hazard" is the land in the floodplain within the Town of Webster subject to one-percent or greater possibility of flooding in any given year. The area is designated as zone A on the FHBM and is designated on the FIRM as Zone A.

"Base Flood" means the flood having a one- percent possibility of being equalled or exceeded in any given year.

"Basement" means any area of a building having its floor subgrade on all sides.

"Building" - see "structure".

"Development" means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling,
grading, paving, excavation, or drilling operation.

"FEMA" means the Federal Emergency Management Agency.

"Flood" or "Flooding" means a general and temporary condition of partial or complete inundation of normally dry land areas from:
(1) the overflow of inland or tidal waters.
(2) the unusual and rapid accumulation or runoff of surface waters from any source.

"Flood Insurance Rate Map" (FIRM) means an official map incorporated with this ordinance, on which FEMA has delineated both the special flood hazard areas and the risk premium zones applicable to the Town of Webster.

"Floodplain" or "Flood-prone area" means any land area susceptible to being inundated by water from any source (see definition of "Flooding").

"Flood proofing" means any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.

"Floodway" - see "Regulatory Floodway".

"Functionally dependent use" means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo or passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.

"Highest adjacent grade" means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

"Historic Structure" means any structure that is:

(a) Listed individually in the National Register of Historic Places (a listing maintained by the Department of Secretary of the Interior as meeting requirements for individual listing on the National Register;

(b) Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;

(c) Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or

(d) Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:

1) By an approved state program as determined by the Secretary of the Interior, or

2) Directly by the Secretary of the Interior in states without approved programs.

"Lowest Floor" means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor; provided, that such an enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of this ordinance.

"Manufactured Home" means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term "manufactured home" includes park trailers, travel trailers, and other similar vehicles placed on site for greater than 180 days.

"Mean sea level" means the National Geodetic Vertical Datum (NGVD) of 1929 or other datum, to which base flood elevations shown on a communities Flood Insurance Rate Map are referenced.

"100-year flood" - see "base flood"

"Regulatory floodway" means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without increasing the water surface elevation. These areas are designated as floodways on the Flood Boundary and Floodway Map.

"Special flood hazard area" means an area having flood, mudslide, and/or flood-related erosion hazards, and shown on an FHBM or FIRM as zone A, A0, A1-30, AE, A99, AH, VO, V1-30, VE, V, M, or E. (See - "Area of Special Flood Hazard")

"Structure" means for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured home.

"Start of Construction" includes substantial improvements, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or part of the main structure.

"Substantial damage" means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

"Substantial Improvement" means any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the market value of the structure. The market value of the structure should equal: (1) the appraised value prior to the start of the initial repair or improvement, or (2) in the case of damage, the value of the structure prior to the damage occurring. For the purposes of this definition, "substantial improvement" is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. This term includes structures which have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a historic structure", provided that the alteration will not preclude the structure's continued designation as a "historic structure".

"Water surface elevation" means that height,in relation to the National Geodetic Vertical Datum (NGVD) of 1929, (or other
datum, where specified) of floods of various magnitudes and frequencies in the floodplains.

Item II.

All proposed development in any special flood hazard areas shall require a permit.

Item III.

The building inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding. If a proposed building site is located in a special flood hazard area, all new construction or substantial improvements shall:

(i) be designed (or modified) and adequately anchored to prevent floatation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy,

(ii) be constructed with materials resistant to flood damage,

(iii) be constructed by methods and practices that minimize flood damages,

(iv) be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

Item IV.

Where new or replacement water and sewer systems (including on-site systems) are proposed in a special flood hazard area the applicant shall provide the Building Inspector with assurance that these systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

Item V.

For all new or substantially improved structures located in special flood hazard areas, the applicant shall furnish the following information to the building inspector:

(a) the as-built elevation (in relation to NGVD) of the lowest floor (including basement) and include whether or not such structures contain a basement.

(b) if the structure has been floodproofed, the as-built elevation (in relation to NGVD) to which the structure was floodproofed.

(c) any certification of floodproofing.

The Building Inspector shall maintain for public inspection, and shall furnish such information upon request.

Item VI.

The Building Inspector shall not grant a building permit until the applicant certifies that all necessary permits have been received from those governmental agencies from which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U. S. C. 1334.

Item VII.

1. In riverine situations, prior to the alteration or relocation of a watercourse the applicant for such authorization shall notify the Wetlands Board of the New Hampshire Environmental Services Department and submit copies of such notification to the Building Inspector, in addition to the copies required by the RSA 483-A:1-b. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector, including notice of all scheduled hearings before the Wetlands Board.

2. The Applicant shall submit to the Building Inspector, certification provided by a registered professional engineer, assuring that the flood carrying capacity of an altered or relocated watercourse can and will be maintained.

3. The Building Inspector shall obtain, review, and reasonably utilize any floodway data available from Federal, State, or other sources as criteria for requiring that all development located Zone A meet the following floodway requirement.

"No encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway that would result in any increase in flood levels within the community during the base flood discharge."

Item VIII.

1. In unnumbered A zones the Building Inspector shall obtain, review, and reasonably utilize any 100 year flood elevation data available from any

federal, state or other source including data submitted for development proposals submitted to the community (i.e. subdivisions, site approvals).

2. The Building Inspector's 100 year flood elevation determination will be used as criteria for requiring in zone A that:

a. all new construction or substantial improvement of residential structures have the lowest floor (including basement) elevated to or above the 100 year flood elevation;

b. that all new construction or substantial improvements of non-residential structures have the lowest floor (including basement) elevated to or above the 100 year flood level; or together with attendant utility and sanitary facilities, shall;

(i) be floodproofed so that below the 100 year flood elevation the structure is watertight with walls substantially impermeable to the passage of water;

(ii) have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and

(iii) be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section;

c. all manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the 100 year flood elevation; and be securely anchored to resist flotation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors. This requirement is in addition to applicable state and local anchoring requirements for resisting wind forces;

d. for all new Construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided they meet the following requirements: (1) the enclosed area is unfinished or flood resistant, usable solely for the parking of vehicles, building access or storage; (2) the area is not a basement; (3) shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwater. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: A minimum of two openings having a total net area of nt less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be

no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwater.

Item IX Variances and Appeals:

1. Any order, requirement, decision or determination of the building inspector made under this ordinance may be appealed to the Zoning Board of Adjustment as set forth in RSA 676:5.

2. If the applicant, upon appeal, requests a variance as authorized by RSA 674:33, I(b), the applicant shall have the burden of showing in addition to the usual variance standards under state law:

(a) that the variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense.

(b) that if the requested variance is for activity within a designated regulatory floodway, no increase in flood levels during the base flood discharge will result.

(c) that the variance is the minimum necessary, considering the flood hazard, to afford relief.

3. The Zoning Board of Adjustment shall notify the applicant in writing that: (i) the issuance of a variance to construct below the base flood level will result in increased premium rates for flood insurance up to amounts as high as $25 for $100 of insurance coverage and (ii) such construction below the base flood level increases risks to life and property. Such notification shall be maintained with a record of all variance actions.

4. The community shall (i) maintain a record of all variance actions, including their justification for their issuance, and (ii) report such variances issued in its annual or biennial report submitted to FEMA's Federal Insurance Administrator. Yes -- 188 No -- 51

At 9:35 P.M. (after all votes cast had been counted) the Moderator adjourned the meeting to reconvene Saturday, March 17, 1990 at 10:00 A.M.

TOWN MEETING -- March 17, 1990

Meeting reconvened at 10:03 A.M. by Moderator Robert H. Pearson III, prayer by Reverend Mary Caldwell. Recess to be called at noon for 1/2 hour lunch break. Chairman Robert Drown spoke briefly and William Bird explained what tax rates would be if Article 4 passes and showed figures on

charts. Net budget to run the town $282,631 -- $1,339,840 (Town, School & County) to be raised $50.43 rate -- rate $41.80 now. Bond issue effective in 1991 -- 1990 no effect on tax rate.

Question regarding Sanitary Landfill disposal -- how many are recycling? Several hands went up showing a high percent. William Bird was commended for his work in preparation of tax charts and explaining them. It was voted to dispense with reading the Town Warrant. The Moderator read the results of balloting at Tuesday's election. (Results of Article 1, 2 and 3 stated above)

Ronald Frost moved to vote upon Article 5 before acting upon Article 4. Seconded. Question: Mr. Doucette: If Article 5 passes and Article 4 not passed are the buildings any value to the town historically? The Women's Union might wish to sell the Anderson Memorial Church. A vote was unanimous to act upon Article 5 before Article 4. (Voice Vote)

5. To see if the Town will vote to raise and appropriate the sum of one dollar ($1.00) to purchase the Anderson Memorial Church and one thousand dollars ($1,000.00) to purchase the Daniel Webster Grange Hall. Steve Banis felt that the year 1990 was a poor year to do this. Unanimous vote to purchase the Church for one dollar and the Grange Hall for a thousand dollars.

4. To see if the Town will vote to raise and appropriate the sum of three hundred eighteen thousand five hundred dollars ($318,500) to renovate the Anderson Memorial Church building and the Daniel Webster Grange Hall building and build a connector between the two buildings to create a Town Municipal Building, and to authorize the issuance of not more than two hundred eighteen thousand ($218,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the withdrawal of $100,500 (plus accumulated interest to date of withdrawal) from the Town Hall Capital Reserve Funds. (Requires 2/3 majority vote by ballot to adopt)

Article 4 was open to discussion -- the polls to be open for one hour for balloting after the discussion. Chairman Ronald Frost introduced the other members of the Town Hall Committee -- Marion Jones, Edwin Piper, Mark Moser, and George Cummings. He mentioned they had held weekly meetings and later, hearings. In response to questions, volunteer labor would be acceptable for some of the projects: however, not feasible for the entire reconstruction of the buildings. Some could give free labor but could not afford to donate a great amount of time. The kindergarten, sponsored by parents, would be unable to use the library where it is now, due to the fact 35 square feet of space is needed per child, in order for the kindergarten to be licensed.

Problem of playground and parking was mentioned. The kindergarten may continue to use their current space.

A bond issue for a five year period would save $40,000 in interest as mentioned by Randolph Inman.

Fred Dawe proposed an alternative method of financing the Town Hall Project and offered to serve on the Committee. To quote: "A committee will be formed to explore and activate alternative methods of financing the town hall project, primarily a capital funds campaign to raise as much money as possible to complete the plan. No borrowing of funds by the town will ensue until all methods proposed by the committee have been exhausted. The selectmen will give their whole-hearted support to the committee as it attempts to keep the costs of construction free and clear of any increase in the tax rate."

William Bird stated that he would be willing to co-chair this fund raising drive with Mr. Dawe. This would not change Article 4, in any way. Less money would need to be raised by taxation and by the bond.

Barbara J. Mock urged voters to vote Article 4 as presented.

A question of the town hall being in the flood plain area and also a lack of extra land for expansion was asked by R. Doucette. It was agreed we are in the flood plain area.

Bids for reconstruction and other phases of the project are to be by invitation. That there will be volunteer labor available is to be considered. Ron Frost stated certain portions could be excluded from the contract where volunteer labor could be utilized or, if not feasible, to offer a separate bid for volunteers. Plans are to keep the major part of the work local.

Concerning the Police Department, they prefer to remain in their present location.

A round of applause was given to Ronald Frost and the Committee members for all their work.

Ron Frost moved to vote on Article 4. Ron's motion was seconded and the polls were open for ballot vote for one hour.

A short recess was taken. Moderator reconvened meeting.
A vote was taken on Fred Dawe's proposal discussed under Article 4: a majority "Aye" vote.

6. To see if the Town will vote to raise and appropriate the sum of $110,335. for the following:

Town Officers' Salaries	$17,900.
Town Officers' Expenses	40,930.
Election & Registration	2,200.
General Government Buildings	10,200.
Appraisal of Property	4,800.
Planning & Zoning	1,300.
Legal Expenses	7,500.

Advertising & Regional Association	1,099.
Contingency Fund	2,500.
Retirement & Medicare Tax	1,906.
Insurance	20,000.
	$110,335.

Voted to dispense re-reading items separately. Question on Town Officer's Salaries - no raise for Selectmen ($300 in budget for expense account for each).Total amount $110,335 was voted, voice vote.

The Moderator announced the results of Article 4: 124 votes cast Yes -- 113 No -- 11

7. To see if the Town will vote to raise and appropriate the following sums for the Cemetery Department:

Operating Budget	$5,000.
Capital Outlay -- Fence at Beaver Dam	2,000.

Clarence Jeffrey spoke of a problem with boundary at Riverdale Cemetery -- to be checked out. Beaver Dam Cemetery is O.K. Corser Hill Cemetery will have to be expanded. Voted Article 7 -- Yes, voice vote.

8. To see if the Town will vote to raise and appropriate the sum of $46,122 for the operating budget of the Police Department.

Discussion about Police officers having our cruiser out of town. Some of our officers reside in other towns. $46,122 voted to be raised for the Police Dept. Voice vote.

9. To see if the Town will vote to raise and appropriate the sum of $45,500. to be added to the previously established Capital Reserve Funds as follows:

Cemetery Equipment	$ 500.
Cemetery Improvements	2,500.
Reappraisal	5,000.
Police Cruiser	5,000.
Fire Truck	25,000.
Fire Station	5,000.
Highway Equipment	2,500.
	$45,500.

Voice vote -- Yes ($45,500.)

10. To see if the Town will vote to raise and appropriate the following sums for the Fire Department:

Operating Budget.	$20,335.
Medical Budget.	1,695.
Capital Outlay: Equipment	9,306.

Dry Hydrants	2,500.
Medical Equipment - Microchip	395.

Voice vote -- Yes (as presented)

11. To see if the Town will vote to raise and appropriate the sum of $1,087. for costs of Hepatitis Vaccine for the EMT's. Voice vote -- Yes

12 To see if the Town will vote to raise and appropriate the sum of $3,000. to survey, set corner bounds and receive registered plan of Park E at Pillsbury Lake. (By Petition) Voice vote -- Yes

13. To see if the Town will vote to discontinue the Defibrillator Capital Reserve Fund created in 1988. Said funds, with accumulated interest to date of withdrawal, to be transferred to the Fire Truck Capital Reserve Fund. (Majority vote required)

Hand vote -- Yes -- 88 No -- 1

14. To see if the Town will vote to raise and appropriate the following sums for the Highway Department:

Town Maintenance	$ 92,000.
General Highway Department Expenses	4,000.
Deer Meadow Road Reconstruction	22,000.
Capital Outlay -- Radios	1,410.

Voice vote -- Yes

15. To see if the Town will vote to raise and appropriate the sum of $3,400. to purchase a front plow and $12,985. to purchase a chipper and authorize the withdrawal of $16,385. from the Highway Equipment Capital Reserve Fund for this purpose.

Voted to amend this article to delete $12,985 and the purchase of a chipper. To appropriate $3,400 for a front plow and authorize withdrawal of $3,400 from Fund. Voice vote -- Yes

16. To see if the Town will vote to raise and appropriate the sum of $40,000. to remove the existing Salt Shed and replace with new shed and pavement.Voice vote -- Yes

17. To see if the Town will vote to rescind the action taken in 1989 on Article 2. Voice vote -- Yes

18. To see if the Town will vote to raise and appropriate the sum of $54,959. for Webster's share of the operating budget of the Hopkinton-Webster Sanitary Landfill/Transfer Station. Voice vote -- Yes

19. To see if the Town will vote to raise and appropriate the sum of $18,886. for Webster's share of the bonded indebtedness. Voice vote -- Yes

20. To see if the Town will vote to discontinue the Future Sanitary Landfill Capital Reserve Fund created in 1977. Said funds, with accumulated interest to date of withdrawal, to be transferred to the town's general fund. (Majority vote required) Hand vote --Yes -- 85 No -- 0

21. To see if the Town will vote to raise and appropriate the sum of $30,263. for the following:

Civil Defense	$ 50.
Blinking School Lights	350.
Ambulance Service	4,000.
Franklin Visiting Nurse Association	2,133.
General Assistance	1,000.
Community Action Program	1,750.
Library	8,200.
Old Home Day	2,480.
Conservation Commission	300.
Interest Expense - Tax Anticipation Notes	10,000.
	$30,263.

Voted to dispense re-reading individual items. Voted $30,263. Voice vote

22. To see if the Town will vote to raise and appropriate the following sums for the Park Department:

Operating Budget.	$740.
Capital Outlay --Ballfield Fence	550.

Voice vote -- Yes.

23. To see if the Town will vote to raise and appropriate the sum of $1,000. for the Youth Sports Program. Robert Coffey explained expenditures. Our teams will go in with the Boscawen League. Our field will be "legal" with a new fence. Voice vote -- Yes

24. To see if the Town will vote to establish an expendable trust fund under RSA 31:19-A to be known as the Webster Land Trust Fund, and to raise and appropriate the sum of $2,000. toward this purpose, and to authorize the Webster Conservation Commission to act as agents to carry out the objectives of said fund.

Voice vote -- Yes

25. To see if the Town will vote to designate and proclaim April 22, 1990, as Earth Day 1990, and to set aside that day for public activities promoting preservation of the global environment and launching the "Decade of the Environment". (By Petition)

Betsy Janeway explained article, which passed -- Voice vote -- Yes

26. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes. Hand vote --Yes -- 87 No -- 0

27. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes. Voice vote -- Yes

28. To see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money, provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95-b.

Voted to dispense with re-reading this article. Voice vote -- Yes

29. To transact any other business that may legally come before this meeting.

Clarence Jeffrey thanked townspeople and those who helped with the new computer. Rising vote -- Robert Drown, Sr. for serving as Selectmen and for all his help -- Robert Pearson III, serving as Moderator -- Ronald Finlayson, Sr. -- for being on Planning Board for several years -- Marie Scribner, years of service as Town Treasurer -- all of whom served the town in a commendable manner.

Bob Lake requested that Article 15 be re-considered. It was voted to reconsider the Article -- Yes -- 34 No -- 31 (Hand vote). A vote was then passed to Amend Article 15, to authorize the purchase of a chipper and withdrawal of $12,985. from the Highway Equipment Capital Reserve Fund. The $3,400. for the plow remained in the article -- so that the Article passed -- as originally was resented (Yes -- 47 No -- 25)

Standing ovation to Dee Blake for writing and publishing the Grapevine for four years.

Robert Drown, Jr. had previously expressed a need for establishment of a Police Commission. A vote was taken -- Yes -- 12 No -- 42 (Hand vote)

Edna Frost announced over $2,000. had been received for the Anderson Memorial Church Steeple Fund. The lunch proceeds today went to the fund. A thank-you (hearty applause) to Edna and the Committee in charge.

The meeting adjourned at 2:50 P.M.

Respectfully submitted,

RUTH A. STEBBINS
Town Clerk

SPECIAL TOWN MEETING
Tuesday, October 2, 1990

Special Town Meeting Tuesday, October 2, 1990 was held at the Webster Elementary School. Called to order at 7:35 P.M. by Moderator Harold Janeway. Article 1 was read by the Moderator and explained by Chairman of the Board of Selectmen Clarence Jeffrey. Structural defects in both the Anderson Memorial Church and Webster Grange Hall had showed up, requiring a sum of money not to exceed $48,000 to complete the Town Hall project.

After a lengthy question and answer period, the Article was passed by a majority voice vote (to raise and appropriate a sum not to exceed $48,000 to be used, as stated in the warrant). There were approximately 65 people in attendance.

As Article 1 passed it was not necessary to act upon Article 2.

Meeting adjourned at 8:30 P.M.

Respectfully submitted,

RUTH A. STEBBINS
Town Clerk

PILLSBURY LAKE DISTRICT
Webster, New Hampshire

DISTRICT OFFICERS

MODERATOR
Richard Ober

DISTRICT CLERK
Eleanor L. Hoffman

TREASURER
Gladys Lee Durgin

COMMISSIONERS
Mark R. Moser
Everett W. Van Dyne* Michael R. Royce*

SUPERINTENDENT
Robert M. MacFadzen*

AUDITOR
Carlton J. Leathers

WARRANT FOR THE ANNUAL MEETING OF
THE PILLSBURY LAKE DISTRICT

To the inhabitants of the Village District of Pillsbury Lake, Webster, in the County of Merrimack and the State of New Hampshire, qualified to vote in the Village District affairs.

You are hereby notified to meet at the Pillsbury Lake Community Center in said Village District on the 19th day of March in the year of our Lord nineteen hundred and ninety-one at 7:00 in the evening to act upon the following subjects.

1. To hear the report of the district commissioners and any vote relating thereto.
2. To choose all necessary officers as follows:
   a. To choose a clerk to serve until the next annual meeting.
   b. To choose a moderator to serve until the next annual meeting.
   c. To choose a treasurer to serve until the next annual meeting.
   d. To choose an auditor to serve until the next annual meeting.

e. To choose one (1) commissioner to serve until the annual meeting of 1992.

f. To choose one (1) commissioner to serve until the annual meeting of 1994.

3. To adopt a budget and make necessary appropriations from water revenues and other available funds for the ensuing year.

4. To see if the District will vote to authorize the commissioners to withdraw and expend up to Ten Thousand Dollars ($10,000) from the Water, Survey, Exploration and Engineering Fund for the purpose of installing a new water line across Pillsbury Lake between New Hampshire Drive and Centennial Drive.

5. To see if the District will vote to authorize the commissioners to set the new water tie-in fee at Five Thousand Dollars ($5,000) per household.

6. To see if the District will vote to designate the commissioners jointly as managers of the Capital Reserve Funds known as the Water Main Improvement Fund and the Water Pump Replacement Fund.

7. To see what sum of money the District will vote to raise by taxation and appropriate to pay expenses and charges of the District not covered by water revenues and other available funds for the ensuing year.

8. To see if the District will vote to authorize the commissioners to borrow money in anticipation of revenue and taxes.

9. To transact any other business which may legally come before the meeting.

A true copy of Warrant--Attest:

Respectfully submitted,

Mark R. Moser, Chairman
Everett W. Van Dyne, Commissioner
Michael R. Royce, Commissioner

1991 BUDGET
Appropriations and Expenses

	Com'ners' Budget 1990	Expended 1990	Com'ners' Budget 1991
Salaries	$ 2,100.00	$ 1,807.50	$ 2,100.00
Office Expenses	800.00	554.13	800.00
Insurance	2,400.00	2,209.00	2,400.00
Legal	7,500.00	4,124.20	5,000.00
Utilities	5,300.00	5,110.01	5,700.00
Wells & Related Items	2,500.00	605.18	4,500.00
Repairs to Mains & Services	1,000.00	2,620.40	1,000.00
Materials	250.00	270.85	250.00
Parks & Grounds & Beaches	250.00	534.48	800.00
Recreational Equipment	200.00	0.00	200.00
Roads & Ways -- Snow Removal	250.00	315.00	250.00
Lake Maintenance	1,000.00	640.00	500.00
Tools & Equipment	200.00	99.44	200.00
Refunds, Rebates	125.00	0.00	0.00
Interest	0.00	0.00	0.00
Taxes	125.00	121.79	0.00
Permit Fees	0.00	0.00	2,800.00
	$24,000.00	$19,011.98	$26,500.00
PERMANENT IMPROVEMENT ACCOUNT			
Water Survey, Exploration & Engineering (Capital Reserve)	0.00	0.00	0.00
(A) Tie-Ins	0.00	0.00	0.00
(B) Harvestable Timber	0.00	0.00	0.00
	$24,000.00	$19,011.98	$26,500.00
CAPITAL EXPENDITURES			
Water Line -- Lake Crossing	0.00	0.00	$10,000.00
Water Main Improvement	0.00	0.00	0.00
Payment of Long Term Note(s) and Interest (New Well Accounts)	2,800.00	2,782.00	0.00
Groundwater Exploration Phase II	0.00	4,391.82	0.00
Payment of Long Term Note(s) and Interest (Phase II)	6,300.00	6,267.43	6,000.00
	$33,100.00	$32,453.23	$42,500.00

CAPITAL RESERVE ACCOUNTS

Water Main Improvement Fund	$ 5,000.00	$5,000.00	0.00
Water Pump Replacement Fund	5,000.00	5,000.00	0.00
Water Survey, Exploration and Engineering Fund (new)	37,160.31	37,160.31	0.00
Accrued Interest	0.00	1,538.09	0.00
	$80,260.31	$81,151.63	$42,500.00

TREASURER'S REPORT

RECEIPTS		
Balance on Hand, January 1, 1990--Operating Budget		$ 5,526.86
Balance on Hand, January 1, 1990--Phase II Budget		10,728.64
Rec'd 1990 Water Users Tolls (106)		8,585.67
incl. late charges (12)		25.00
Rec'd 1990 Water User Tolls (7)		340.00
incl. late charges (4)		25.20
Service Turn-Offs (0); Turn-Ons (0); Tie-Ins (0)		0.00
Town of Webster -- 1990 District Taxes Collected		21,015.00
BankEast -- Money Market Account Interest		561.90
Withdrawal from Capital Reserve Fund		47,160.31
Accrued Interest Withdrawn		1,538.09
Miscellaneous Reimbursements, Refunds		973.75
		$96,480.42
EXPENDITURES		
Utilities	$ 5,110.01	
Office Expense	554.13	
Insurance	2,209.00	
Legal	4,124.20	
Parks & Grounds & Beaches	534.48	
Roads & Ways--Snow Removal	315.00	
Wells & Related Equipment	605.18	
Repairs to Mains & Services	2,620.40	
Materials	270.85	
Salaries	1,807.50	
Recreational Equipment	0.00	
Lake Maintenance	640.00	
Tools & Equipment	99.44	
Refunds, Rebates	0.00	
Interest	0.00	
Taxes	121.79	
	$19,011.98	
Water Main Improvement Fund (Capital Reserve)		$ 5,000.00
Water Pump Replacement Fund (Capital Reserve)		5,000.00
Water Survey, Exploration & Engineering Fund (Capital Reserve)		38,698.40
Paid Long Term Loan due 12/21/90 (New Well)		2,600.00
plus interest		182.00
Paid Interest on Long Term Note (Phase II)		5,200.00
plus interest		1,067.43
Groundwater Exploration -- Phase II		4,391.82

Balance on Hand, December 31, 1990 -- Phase II Budget	6,336.82
Balance on Hand, December 31, 1990 -- Operating Budget	8,991.97
	$96,480.42

Respectfully submitted,

GLADYS LEE DURGIN, Treasurer

SOURCE OF REVENUE
1990

WATER DEPARTMENT		
Balance from December 31, 1989	$ 5,526.86	
Operating Budget	10,728.64	
Phase II Budget		
1990 Water Tolls (with late charges)	8,610.67	
1989 Water Tolls (with late charges)	365.20	
Service Turn-Offs (0); Turn-Ons (0); Tie-Ins (0)	0.00	
TOTAL WATER DEPARTMENT REVENUE		$25,231.37
TOWN OF WEBSTER DISTRICT TAX COLLECTED		
1990 Taxes Received	$21,015.00	
TOTAL DISTRICT TAX COLLECTED		$21,015.00
RECEIVED FROM ALL LOCAL SOURCES		
BankEast -- Money Market Account Interest	561.90	
Miscellaneous Reimbursements, Refunds	973.75	
Harvestable Timber	0.00	
TOTAL RECEIVED FROM LOCAL SOURCES		$1,535.65
RECEIPTS OTHER THAN CURRENT REVENUE		
Withdrawal from Capital Reserve Fund, including interest	48,698.40	
TOTAL RECEIPTS OTHER THAN CURRENT REVENUE		$48,698.40
TOTAL COLLECTED FROM ALL SOURCES		$96,480.42

SOURCE OF REVENUE
1991

Surplus Available to Reduce District Taxes	$ 6,500.00	
Water Tolls	8,500.00	
District Tax	17,500.00	
Withdrawal from Capital Reserve Account	10,000.00	
TOTAL ESTIMATED REVENUE		$42,500.00

FIXED ASSETS

Wells & Pumps	$38,500.00
Structures & Tanks	25,600.00
Water Mains & Gates	157,000.00
Municipal Building	5,000.00
PARK DEPARTMENT	
Land Owned:	
Lot 4, Section 1; Lot 91, Section 1; Lot 90, Section 1; Lot 10, Section 2; Lots 54, 55, Section 5; Lot 18, Section 6; Parks C. and D.; Ball Park; Lots 65, 66, Section 4 (Playground); Beaches: Lots 36, 37, Section 2; Lot 105, Section 4	
Total Land	39,000.00
Equipment & Supplies	5,000.00
TOTAL FIXED ASSETS	$270,100.00

CURRENT ASSETS

Cash on Hand -- Operating Budget	$8,991.97
Cash on Hand -- Phase II Budget	6,336.82
Uncollected Water Tolls a/c Rec.	140.00
Capital Reserve Funds	
(1) Water Main Improvement	5,132.81
(2) Water Pump Replacement	5,132.81
(3) Water Survey, Exploration & Engineering	40,185.37
TOTAL CURRENT ASSETS	$65,919.78
TOTAL ASSETS	$336,019.78

REPORT OF DISTRICT AUDITOR

I have examined the accounts for the Commissioners, Treasurer and Clerk of Pillsbury Lake District for the year 1990 and find them correctly cast and properly vouched.

Respectfully submitted,

CARLTON J. LEATHERS, Auditor

ANNUAL MEETING

The Annual Meeting of the Pillsbury Lake District was held on Tuesday, March 20, 1990 at 7:00 P.M. at the Pillsbury Lake Community Center.

At 7:05 P.M. the meeting was called to order by Moderator Michael R. Royce. Persons not registered to vote were asked to identify themselves, and told not to vote on any matter.

ARTICLE 1. To hear the report of the district commissioners and any vote relating thereto.

ARTICLE 2. To choose all necessary officers as follows:

a. To choose a clerk to serve until the next annual meeting.
Eleanor L. Hoffman
b. To choose a moderator to serve until the next annual meeting.
Richard Ober
c. To choose a treasurer to serve until the next annual meeting.
Gladys Lee Durgin
d. To choose an auditor to serve until the next annual meeting.
Carlton J. Leathers
e. To choose one commissioner to serve until the annual meeting of 1993.
Mark R. Moser

ARTICLE 3. To adopt a budget and make necessary appropriations from water revenues and other available funds for the ensuing year.

A budget of $33,100. was passed by a unanimous voice vote. See attached budget.

ARTICLE 4. To see if the District will vote to establish an expendable Capital Reserve Fund under the provisions of RSA35:1 to be known as the Water Main Improvement Fund, and to transfer from the old existing Water Survey, Exploration and Engineering Fund five thousand dollars ($5,000) to fund this new Capital Reserve Fund and to designate the Commissioners/Treasurer as agents to expend. (Majority vote required.)

It was moved and seconded. The vote was unanimous.

ARTICLE 5. To see if the District will vote to establish an expandable Capital Reserve Fund under the provisions of RSA35:1 to be known as the Water Pump Replacement Fund, and to transfer from the old existing Water Survey, Exploration and Engineering Fund five thousand dollars ($5,000) to fund this

new Capital Reserve Fund and to designate the Commissioners/Treasurer as agents to expend. (Majority vote required.)

It was moved and seconded. The vote was unanimous.

ARTICLE 6. To see if the District will vote to establish an expendable Capital Reserve Fund under the provisions of RSA35:1 to be known as the Water Survey, Exploration and Engineering Fund, and to transfer from the old existing Water Survey, Exploration & Engineering Fund thirty-seven plus accumulated interest to date of withdrawal, to fund this new Capital Reserve Fund. (Majority Vote required.)

An amendment was moved and passed to delete the word "expendable" from Article 6. The vote was unanimous.

To see if the District will vote to establish a Capital Reserve Fund under the provisions of RSA35:1 to be known as the Water Survey, Exploration and Engineering Fund, and to transfer from the old existing Water Survey, Exploration and Engineering Fund thirty-seven thousand, one hundred sixty dollars and thirty- one cents ($37,160.31), plus accumulated interest to date of withdrawal, to fund this new Capital Reserve Fund. (Majority vote required.)

It was moved and seconded. The vote was unanimous.

ARTICLE 7. To see if the District will vote to discontinue the Water Survey, Exploration and Engineering Fund established, date unknown, (known as the old existing fund). All funds remaining in this account with accumulated interest to the date of withdrawal are to be transferred to the just established Water Survey, Exploration and Engineering Fund. (Majority vote required.)

It was moved and seconded. The vote was unanimous.

ARTICLE 8. To see what sum of money the District will vote to raise by taxation and appropriate to pay expenses and charges of the District not covered by water revenues and other available funds for the ensuing year. The sum of $21,015. was moved and seconded. The vote was unanimous.

ARTICLE 9. To see if the District will vote to authorize the commissioners to borrow money in anticipation of revenue and taxes.

It was moved and seconded. The vote was unanimous.

ARTICLE 10. To see if the District will vote to authorize the commissioners to transfer any unexpended balance of money from one appropriation to another within the budget.

It was moved and seconded. The vote was unanimous.

ARTICLE 11. To see if the District will vote to charge 12% interest per annum to any property owner whose water bill is not paid within thirty (30) days after receipt of said water bill.

It was moved and seconded. The vote was unanimous.

ARTICLE 12. To transact any other business which may legally come before this meeting.

Michael R. Royce was thanked for his years of service as Moderator.

There was a discussion about the road signs. They are all ready to be put up. The entire project cost $512.

It was suggested that before next year's Annual Meeting a letter be sent to all residents informing them of the date and time of the meeting.

There was a discussion about deweeding the lake. The N.H. Pesticide Board has forbidden deweeding. It was suggested that the lake be lowered so that people can get out and clear the area in front of their homes. The Commissioners suggested that the lake be lowered about 1-1/2 feet some time after Labor Day.

There being no further business the meeting adjourned at 8:15 P.M.

Respectfully submitted,

ELEANOR L. HOFFMAN, Clerk

BIRTHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1990

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name Mother
Jan. 18	Concord	Justine Marie	Joseph R. Vallieres	Joan E. Champagne
Feb. 13	Concord	Lindsay Ruth	Bruce W. Bowman	Phyllis A. Murdock
Feb. 19	Webster	Chelsea Rose	Stuart E. Fischbach	Melissa A. Beyl
Apr. 13	Concord	Kirby Nash	Kim R. Berry	Carrie E. Jalbert
Apr. 16	Concord	Warren Wilmot IV	Warren W. Leary III	Maria R. Santarelli
May 14	Concord	Jacqueline Kasey	Richard A. Fredette, Jr.	Kandy L. Chase
May 14	Hanover	Jack Andrew	David L. Lambert	Tammy I. DuBois
June 22	Concord	Maximilian V.	Ronald N. Oates, Jr.	Kathleen A. Mullen
June 22	Concord	Carl Johnson	Stephen C. Gifford	Kathleen J. Smith
June 27	Concord	William Sheehan	Paul C. Buntrock	Barbara Sheehan
June 28	Concord	Jillian Marie	James P. Rooney	Cynthia M. Silva
July 13	Concord	Sara Gail	Robert L. Blanchette	Deborah A. Boddiford
July 14	Concord	Tyler Jacob	Robert T. Lake, Jr.	Heidi L. Gautreau
July 19	Concord	Julia Anna Webster	Martin J. Bender	Nancy G. Webster
July 27	Concord	Natalie Fae	David L. Marceau	Dianne Huskins
Sept. 7	Concord	Beverly Jean	Richard D. Foss	Laurel Russell
Sept. 25	Concord	Samantha Ray	Maurice R. Giddis	Deborah J. Wojcik
Oct. 5	Concord	Benjamin David	David A. Hodges, Jr.	Joanna T. Mlcuch

This is to certify that the above is correct, according to the best of my knowledge and belief.

RUTH A. STEBBINS, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1990

Date of Marriage	Name of Groom	Residence Groom	Maiden Name of Bride	Residence of of Bride
Feb. 10	Eric C. A. Lake	Webster	Heidimay E. York	Webster
Apr. 1	Steve R. Royce	Webster	Bonnie A. Saksa	Webster
May 5	Kelly E. Haza	Webster	Diane L. Allard	Tilton
June 21	Robert A. Hall	Webster	Susan A. Chaffee	Webster
June 24	Willie L. Markham, Jr.	Hawthorne, CA	Christine J. Perkins	Hawthorne, CA
July 8	Daniel C. Lennon, Sr.	Webster	Donna B. Brouillette	Webster
Aug. 4	Christopher M. Ginty	Boscawen	Bethany G. Blake	Webster
Aug. 11	David M. Greene	East Andover	Mary E. Newcomb	Webster
Aug. 11	Scott J. Rodrigue	Charlottesville, City, VA	Jill M. Satterfield	Charlottesville, City, VA
Oct. 13	Brian J. Goumillout	Webster	Amy E. Arata	Webster
Oct. 20	Glenn R. Ford	Webster	Anne L. Maki	Webster
Oct. 27	Daniel R. Russell	Webster	Robin M. DeDucca	Concord
Dec. 14	Richard L. Lacourse	Webster	LouAnn F. Frew	Webster

This is to certify that the above is correct, according to the best of my knowledge and belief.

RUTH A. STEBBINS, Town Clerk

DEATHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1990

Date of Death	Place of Death	Name of Deceaced	Name of Father	Maiden Name of Mother	Burial Place
Jan. 18	Webster	Woodrow W. Rhodenizer	Wallace Rodenizer	Sofie Joudrey	
Jan. 31	Webster	Christina S. Fleming	Adam S. Wood	Eva Dobbins	
Feb. 25	Concord	Alfred B. Clement	Samual Clement	Emma Farnum	
Mar. 3	Concord	Florence W. Stevens	William L. Little	Emmaline L. Mould	R.D.*
Apr. 3	Salisbury	Lawrence C. Bowne **	-----	-----	C.H.*
May 30	Webster	Mildred P. Lampron	Ira Towne	Mary E. True	
June 26	Gloucester, MA	Gregory P. Caron	Joseph A. Caron	Veronica Welch	
July 5	Webster	Nellie M. Dow	John E. Jewell	Blanche M. Greenlaw	
July 12	Concord	Louise M. Josephson	Leander Josephson	Lillian Diamond	
July 28	Concord	Fabiola E. Hibbard	unknown Cantara	unknown Fannie	
Nov. 20	Concord	Lillian C. White	Calvin A. Chinnis	Lillian White	

** Non-resident, buried in Webster
* R.D. = Riverdale Cemetery * C.H. = Corser Hill Cemetery
* Others buried elsewhere, if not specified, as above.

This is to certify that the above is correct, according to the best of my knowledge and belief.

RUTH A. STEBBINS, Town Clerk

1990 Property Taxpayers

Agoos, Julian E.	1-43	71,100.00
Agoos, Julian E.	2-54	6,200.00
Allen, John H.	3-77	51,735.00
Allen, John H.	3-111	835.00
Allen, Richard K. & Melody A.	7-19 & 7-1	59,750.00
Alvezi, Joan M. & Walter	3-35-2	8,500.00
Amos, Larry & Linda	8-10-4	25,300.00
Andersen, Krist & Marjorie	2-49	7,100.00
Andersen, Krist & Marjorie	13-13	41,900.00
Anderson, Cynthia	5-60	47,770.00
Anderson, Dean A. & Patricia Ann Rufo Anderson	3-101	30,950.00
Anderson, Duane & Faith	3-99	39,350.00
Anderson, Duane & Faith	7-62	2,400.00
Anderson, Duane & Faith L.	3-22	31,100.00
Anderson, Duane & Faith L.	3-100	5,000.00
Anderson, George H. & Jeanne P.	7-34-1	44,080.00
Anderson, Mabel	3-98	7,700.00
Anderson, Mark R.	5-60-1-2-3	740.00
Anderson, Michael T. & Nadeau, Patricia M.	7-17	25,300.00
Andrews, Marjorie	3-49	27,550.00
Andrewski, Stanley J. Jr. & Ruth A.	5-44 & 47-4	34,100.00
Apanel, Patrick	3-121	3,500.00
Apanel, Patrick	3-122	30,700.00
Arpino, Michael S. & Kathy A.	3-56-1	37,020.00
Auprey Douglas R. & Kimberly M.	3-119	28,950.00
Austin, June S.	3-62	63,900.00
Austin, Peter & Lorna	4-32	30,250.00
Austin, Robert H. & June S.	1-15	1,320.00
Austin, Robert H. & June S.	1-29	88.00
Austin, Robert H. & June S.	1-31	2,100.00
Austin, Robert H. & June S.	4-3-1	1,700.00
Austin, Robert H. & June S.	4-33	3,600.00
Austin, Robert H. & June S.	4-34	420.00
Austin, Robert H. & June S.	13-9-10-11	59,785.00
Austin, Robert H.	4-36	2,700.00
Austin-Franks, Patricia A.	4-4	320.00
Bairley, Barbara & Rand, Bruce	6-78	12,800.00
Bairley, Barbara & Rand, Bruce	12-17	5,750.00
Baker, Theodore A. & Barbara A.	7-56	18,900.00
Baker, Theodore A. & Barbara A.	7-58	1,200.00
Ball, Michael E. & Anne L.	5-15-5A	4,250.00
Barker, Lewis W.	6-29	5,600.00
Barnard, George & Gretchen	4-14	68,350.00
Baron, William & Edna	2-40	9,650.00
Barter, George M. & Dorothy G.	2-25	32,775.00
Bartlett, Charles S. & Sandra L.	8-19 & 18A	66,200.00
Bartlett, Clifton C. & Susan M.	3-50	29,850.00
Baston, Carolyn R.	13-22	26,550.00
Batchelder, David M. & Carol M.	3-80	56,800.00
Bates, Peter	4-65	5,450.00
Bean, Bruce	7-50	160.00
Bean, Bruce	7-51	120.00
Beck, Doris E.	3-27	550.00
Beck, Doris E.	3-28	51,100.00
Becker, Roger A. & Sara S.	3-20	43,350.00
Becker, Roger A. & Sara S.	3-21	27,645.00
Behringer, Edward A. & Elizabeth A.	11-18	32,850.00
Belliveau, Richard S. & Susan D.	8-11	43,950.00
Bender, Martin	2-7	41,450.00
Benedict, David F. & Laura A.	11-29 & 30	37,900.00
Benedict, Russell	11-31323334	6,200.00
Benedict, Russell & Ruth	11-41	150.00
Benson, Richard W. & Susan E.	13-3	37,100.00
Berry, Kim R. & Jalbert, Carrie E.	7-45-1	220.00
Berwick, Mildred	3-33	21,690.00
Bezanson, Gordon H., Jr. & Lee	3-12	58,150.00
Bird, William J. & Frances S.	6-16	31,800.00
Blackey, Donald C. & Wendy W.	5-53	31,650.00
Blake, Eugene, Jr. & Normandie	6-88	66,230.00
Blake, Eugene, Jr. & Normandie	6-106	11,900.00
Blake, Eugene, Jr. & Normandie	6-95	15,870.00
Blanchette, Glen & Marjorie	2-44	23,600.00
Blanchette, Harold L. & Kristine	7-34-2	5,100.00
Blanchette, Robert L. & Deborah A.	2-30	61,450.00
Bliss, Theodore J. & Jane B.	4-16	52,450.00
Blodgett, Raymond R. & Mary L.	6-5	35,790.00
Blue, Gerry	7-41 & 42	7,900.00
Bossi, Patricia A.	7-48	27,650.00
Boulter, Richard & Suzanne	1-36	35,550.00
Bourque, Martin P.	4-13	28,905.00
Boutwell, Elmer L. & Debra	4-61	22,250.00
Bowe, William S. & Elsbeth	5-68	40,100.00
Bower, Phebe S.	2-10	75,550.00
Bowers, Chester & Marion	3-68	10,850.00
Bowers, Ned W. Estate	6-74	23,970.00
Bowers, Perley & Helen	3-69	7,650.00
Bowie, Leon E., Sr. & Charlotte S.	3-95	55,150.00
Bowman, Bruce W.	6-101-1	28,550.00
Brannigan, Donald F. & Edythe J.	6-4	31,700.00
Brannigan, Helen M.	6-3	37,800.00
Branson, John H., Jr.	4-1	15,750.00
Branson, John H., Jr. & Henery, Mary B.	4-6	381.00
Brewin, Joseph F. & Sarah D.	13-20	22,250.00
Broker, Clifford G. & Janet C.	8-4	41,950.00
Broker, Clifford G. & Janet C.	8-45	200.00
Broker, Clifford G. & Janet C.	8-3-3	20.00
Broker, Clifford G. & Janet C.	8-3-4	160.00
Broker, Clifford G. & Janet C.	9-46-1	1,660.00
Broker, Nathanael & Carole K.	9-43-1 & 43-4	1,260.00
Broker, Paul C.	6-37	1,400.00
Broker, Paul C.	6-39	320.00
Broker, Paul C. & Ines S.	9-48-2	67,670.00
Brooks, Lyman J. & Barbara	4-31	34,250.00
Brown, Frances V.	3-116-1-1	6,600.00
Buck, Edwin H.	3-65	33,450.00
Buntrock, Paul C. & Barbara S.	2-8	62,900.00
Burbach, John P. & Lisa Rondeau Burbach	6-9-3	31,850.00
Busselle, James A. & Patricia S.	5-51	53,550.00
Byron, Charles M. & Dorothy K.	4-35	15,900.00
Caldwell, Steven E. & Linda S.	3-13	36,700.00
Calkins, Wilfred A. & Betty A.	2-45 & 1-7	33,000.00
Calkins, Wilfred A. & Betty A.	2-46	1,200.00
Callahan, Thomas W. & Sharon G.	2-2	3,900.00
Cannon, Minous	3-105	52,500.00
Capracotta, Frank J. & Louise M.	2-56	33,750.00
Capracotta, Frank J. & Louise M.	1-47	685.00
Carbone, Michael J. & Karen Lee	6-85	39,450.00
Card, Dennis J. & McCanty, Maureen E.	13-15	34,100.00
Carlisle, Alfred J. & Gloria C.	6-45	2,400.00
Carlisle, Alfred J. & Gloria C.	6-87	20,500.00
Carlisle, Gloria C.	6-89	4,300.00
Carlisle, Keith	6-87-1	25,350.00
Carlisle, Kevin A. & Barbara M.	6-83	26,700.00
Caron, Gregory P. & Carol V.	11-3	20,500.00
Carter, Kenneth & Priscilla	5-1-3	28,250.00
Case, Joseph E. & Edna M.	5-17	21,050.00
Cashell, Cheryl	5-1-4	3,150.00
Cashell, Frank & Ann	11-13	3,650.00
Cashell, Frank & Ann	11-14	4,400.00
Cashell, Frank & Ann	11-15	22,350.00
Cashell, Frank D., Jr. & Ann E. & Cheryl A.	11-17	4,650.00
Cashell, Frank D., Jr. & Ann E. & Kelly J.	11-16	4,500.00
Cashell, John M.	11-26	24,350.00
Cate, Ralph W. & Julie A.	6-9-1	39,300.00
Ceriello, John M. & Nancy J.	9-19-1	38,550.00
Chakas, George T. & Linda M.	3-47	8,880.00
Chalek, Neal H. & Ele H. Mowen	5-39	39,050.00
Chandler, John P. H. III	7-4	36,000.00
Chapin, Maurice L. & Helen L.	8-30	48,580.00
Chapin, Maurice L. & Helen L.	8-31	800.00
Charlton, Jo-Anne, Chester Ned & Marion Dorothy	3-118	12,450.00
Chase, Laura	3-89	29,050.00
Chase, Mary	3-34	
Cheney, Andrew S. & Sandra L.	3-127	14,000.00
Chwasciak, John J. & Jeanne C.	6-8	37,800.00
Cilley, George III & Martha C.	13-23	35,250.00
Cloues, Alfred S. Jr.	2-48	488.00
Cloues, Alfred S. Jr.	5-85	40.00
Cloues, Alfred S. Jr.	5-86	16.00
Cloues, Alfred S. Jr.	13-18	16.00
Cloues, Alfred S. Jr.	13-25	27,850.00
Cloues & Sons Enterprises Inc.	4-7	360.00
Cloues & Sons Enterprises Inc.	5-15-6 & 7	224.00
Clough, Alan W. & Sandra R.	3-5	9,550.00
Clough, Fern A.	3-25	42,350.00
Clough, Fern A.	6-38	2,100.00
Clough, William W., Sr. & Barbara	3-26	33,650.00
Coffey, Robert E. & Donna M.	2-28	38,000.00
Cogswell, Thomas G. & Marian B.	5-98	57,700.00
Colby, Colin S. & Pauline Y.	5-1-2	27,750.00
Coleman, Daniel R.	1-48	14,850.00
Coleman, Robert N. & Joan B.	1-33	9,300.00
Coleman, Robert N. & Joan B.	1-37	56,500.00
Coleman, Robert N. & Joan B.	1-45	3,200.00
Collins, John R. & Leslie C.	6-61	36,850.00
Concord Electric Co.		247,150.00
Corliss, Leslie P. & Kathryn R.	7-11	33,650.00
Corliss, Leslie P. & Kathryn R.	7-12 & 13	4,950.00
Corliss, Richard	6-102 & 103	320.00
Corliss, Richard	7-61	2,160.00
Corliss, Richard	9-25	320.00
Corliss, Richard	9-27	1,360.00
Corliss, Richard	9-28	35,050.00
Corliss, Richard	9-19	2,480.00
Costine, Martin C. & Roberta L.	5-43 & 47-3	50,250.00
Courage, Matthew E.	4-59	17,300.00
Courser, Fred W. Jr.	1-14	4,410.00
Courser, Fred W. Jr.	3-18	1,200.00
Courser, Fred W. Jr.	3-40	150.00
Courser, Fred W. Jr.	3-85	900.00
Courser, Fred W. Jr.	4-58	14,090.00
Courser, Fred W. Jr.	4-64	10,290.00
Courser, Fred W. Jr.	6-20	500.00
Courser, Fred W. Jr.	6-36	2,700.00
Courser, Fred W. Jr.	6-40	210.00
Courser, Timothy A.	4-66	600.00
Courser, Timothy A.	4-79	1,950.00
Crane, Steven G.	5-56	47,400.00
Crathern, Charles & Neola	8-14	1,600.00
Creighton, Benjamin H.	7-18	26,680.00
Creighton, Daniel L. & Carol A.	5-21	31,680.00
Creighton, Glen A. & Sandra L.	7-64	27,750.00
Crocker, Lillian L.	5-15-2	58,050.00
Crooks, Virginia M. Estate	2-26-1	440.00
Cross, Paul A.	2-35	40,500.00
Cross, Paul A.	2-35-1	1,150.00
Crotty, Donald J. & Joseph J.	7-26	160.00
Crotty, Donald J. & Joseph J.	7-29	24,510.00
Cummings, George C. & Nancy J.	2-29	48,095.00
Cummings, Richard E.	9-23-4	5,600.00
Cummings, Richard E.	3-30	56,750.00
Cummings, Richard E.	9-50	320.00
Curtis, Dennis P. & Theresa M.	12-22	5,550.00
Cutter, Allan A. & Merrilee	9-21	33,100.00
D & SF Incorporated	3-24-4	9,350.00
Damiano, Michael	11-42	8,950.00
Daniels, David W. & Binnie	3-58-1	520.00
Daniels, Linda	9-24	31,150.00
Daniels, Randolph W. & Kathleen J.	12-27	5,300.00
Danis, Robert J. & Brenda L.	5-47-1	37,450.00
Darling, Howard N., Rock, Muriel & Fox, Winnifred	3-107	17,500.00
Davis, Charles K.	7-22	36,600.00
Davis, Marion	5-29	30,830.00
Davis, William & Elizabeth Donahue-Davis	3-124	36,900.00
Dawe, Frederic R. & Janice F.	1-19	59,500.00
Dawe, Frederic R. & Janice F.	1-16	90.00
Dawe, Frederic R. & Janice F.	1-17	425.00
Dawe, Frederic R. & Janice F.	1-18	46,800.00
Dawe, Frederic R. & Janice F.	1-21	200.00
Dawe, Frederic R. & Janice F.	1-25	500.00
Dawe, Frederic R. & Janice F.	1-28	5,350.00
Dean, Dudley S., II & Shirley R.	3-42	33,500.00
DeGreenia, Archie D. & Jane L.	3-58-3	37,350.00
Delano, Joseph C. & Avelyn K.	4-57	17,900.00
Delicata, N. A.	5-69	21,200.00
Dellorusso, George & Raymond A.	5-83	5,250.00
Denoncourt, Nancy	3-41	1,150.00
Derby, Ronald D., Sr.& Patricia A.	4-52	32,550.00
de Rham, Casimir Jr.& Elizabeth E.	4-51	242.00
de Rham, Casimir Jr.& Elizabeth E.	4-74	710.00
de Rham, Casimir Jr.& Elizabeth E.	4-76 & 75-1	59,980.00
de Rham, Casimir Jr.& Elizabeth E.	4-77	376.00
de Rham, Casimir Jr.& Elizabeth E.	4-68-1	1,332.00
de Rham, Elizabeth E.	4-78	520.00
de Rham, Elizabeth E.	7-20	550.00
de Rham, Elizabeth E.	7-21	600.00

1990 Property Taxpayers

Desfosses, Kenneth B. & Marie A.	6-46-1	31,650.00
Desmarais, Marylou T.	13-21	23,600.00
Desmarais, Philip C. & Marylou D.	9-19-3 & 19-4	88,761.00
Devarney, Pauline R.	4-63	19,800.00
Deven, Agnes H.	3-43	16,550.00
Diaz, Gloria & Barbara	4-44	48,350.00
DiGangi, Agnes	11-6	4,700.00
Dodge, Anna Bell	4-69	29,600.00
Doucette, Richard R. & Joan E.	5-20	33,900.00
Downes, Waldo Estate	5-64	2,860.00
Downey, Robert W.	1-42	85,900.00
Downey, Robert W.	2-51	5,050.00
Downey, Robert W.	2-53	4,150.00
Downey, Robert W.	2-59	12,900.00
Downey, Robert W.	2-60	4,550.00
Downey, Robert W.	2-61	17,750.00
Downey, Robert W. & Patricia E.	1-47	685.00
Drake, Mary Ann	11-35thru39	11,100.00
Drew, Bruce A. & Gail	5-15-4	36,550.00
Drolet, Nancy M. Evans & Yvonne	5-31-2	17,550.00
Drown, Richard W. & Patricia A.	5-58	33,950.00
Drown, Richard W. & Patricia A.	5-57	4,550.00
Drown, Richard W.	5-33 & 97	1,550.00
Drown, Richard W.	5-49	615.00
Drown, Robert F. Jr. & Kathleen A.	3-94	35,025.00
Drown, Robert Sr. & Katherine	3-97	11,600.00
Drown, Robert Sr. & Katherine	5-67	450.00
Drown, Robert Sr. & Katherine	3-94	3,900.00
Drown, Robert F. & Katherine H.	9-19-5	980.00
Drown, Robert F.	3-96	44,650.00
Druding, Charles H. & Judith A.	11-1	38,400.00
Dube, Charles I. & Irene C.	7-46	8,500.00
Duford, Richard G. Sr, Fay L. & Richard G. Jr.	7-52	19,000
Durgin, Judith A.	9-8	5,600.00
Duston, Jay C. & Carol S.	5-22	2,800.00
Eaton, William A.	3-81	43,500.00
Eaton, William A. & Mildred J.	3-33-1A	4,250.00
Eaton, William L. & Georgianna	13-16	24,550.00
Embley, Sally Cogswell	5-92	41,100.00
Emerson, Guy H. & Marcia M.	8-38	33,000.00
Emerson, Randolph L. Susan K.	6-68-2	65,600.00
Evanofski, Constantine A.& Mary E.	5-34-3	12,800.00
Fanjoy, Roy E. & Paula J.	6-46-5	41,250.00
Fenton, Paul F. & Mary Ann	4-42	95,320.00
Fenton, Paul F. & Mary Ann	4-73	9,950.00
Ferman, Ruth E. & King, Paul H.	7-30	27,800.00
Ferrante, Ronald P. & Anne M.	5-15-5B	4,100.00
Findlay, Harriet J.	2-13	5,500.00
Findlay, Harriet J.	2-15	51,460.00
Findlay, Harriet J.	2-32	3,300.00
Findlay, Harriet J.	13-17	7,350.00
Finlayson, Cynthia	2-57	36,650.00
Finlayson, Cynthia	1-47	685.00
Fiorello, Linda M. & Eleanor	5-81	4,800.00
Fisher, Bertha A.	5-13	53,050.00
Fisher, Bertha A.	5-27	2,400.00
Fletcher, Roger H. & Jane Melvin Fletcher	8-17	78,535.00
Ford, Caroline Eaton	8-8-2	46,300.00
Ford, Glen R. & Maki, Anne L.	9-15	26,950.00
Ford, Linwood & Judith A.	3-48	3,350.00
Forsberg, Roger A.	5-2 & 2-1	50,650.00
Foss, Richard & Laurel R.	6-58	34,800.00
Fournier, Michael D. & Karen Mehuron Fournier	7-16	36,900.00
Fredette, Richard A. Jr.	11-4	57,750.00
French, Laurence A. & Nancy P.	9-1	2,210.00
Frost, Donald G. & Edna F.	6-1	54,365.00
Frost, Donald G. & Edna F.	12-15	13,950.00
Frost, Donald G. & Edna F. & Frost, Harold & Frost, Roberta	6-79	52,310.00
Frost, Donald G. & Edna F. & Frost, Harold & Frost, Roberta	6-94	1,500.00
Frost, Ernest M. & Helen A.	6-93	6,750.00
Frost, Ernest M. & Helen A.	3-59	17,300.00
Frost, Harold & Roberta	12-16	5,950.00
Frost, Neal E. & Patsy A.	6-108	23,450.00
Frost, Neal E. & Patsy A.	3-117	4,550.00
Frost, Ronald W. & Donna M.	3-15	49,800.00
Frost, Ronald W. & Donna M.	12-11	5,250.00
Frost, Wesley G. & Shirley A.	6-97	3,050.00
Gallagher, Thomas F.	12-6 & 7	45,700.00
Gangi, Louis J.	7-7	89,850.00
Garceau, Joseph P.	3-88	15,700.00
Garceau, R. Bruce & Judith	7-55	14,700.00
Garcia, Lucy A. & Wayne A.	3-46-1	75,100.00
Gaskell, Theodore	8-12	16,750.00
Gauthier, Lionel L. & Rebecca F.	2-23	20,700.00
Geiger, Lygia E.	9-11	13,800.00
George, Richard M.	4-41	45,530.00
Gifford, Stephen C. & Kathleen J.	8-6-2	37,850.00
Goershel, Paul W. & Shirley E.	3-76	39,100.00
Golec, Michael L. & Moody, Rose H.	7-27	34,800.00
Goodhue, Pauline	3-17	6,800.00
Goodrich, Georgene	11-5	5,250.00
Gordon, Lily M.	3-32	19,950.00
Gosinski, Teddy S. Jr.& Michele A.	3-53	52,500.00
Gove, Anne M.	13-12	45,450.00
Gove, William P.	2-50	3,900.00
Greene, Ralph L. & Barbara S.	11-40	29,000.00
Greenlaw, John R. & Eleanor R.	4-56	14,650.00
Griffin, Robert J. & Carole C.	6-112	10,150.00
Grischuk, Walter & Long, Constance E.	7-14	38,100.00
Grof, Florence M.	1-47	685.00
Grof, Florence M.	2-52	52,550.00
Guaridi, George L.	3-2	300.00
Gunnigle, Edward J.	13-14	36,500.00
Habig, John F.	1-20	42,800.00
Hadley, Elizabeth K.	3-112	26,250.00
Hale, William O. & Shirley A.	8-9	47,850.00
Hallenborg, Robert R. & Diane V.	7-3	41,750.00
Hannon, Robert E. & Patricia A. & John T.	3-93	49,950.00
Harmon, Andrew N. & Sally J.	3-23	37,000.00
Harris, John A. & Sandra K.	4-49	64,500.00
Hatch, Chester W. Jr. & Laura E.	1-32	40,145.00
Heaney, Mary P. & Phillips, George R.	6-92	3,840.00
Heaney, Mary P. & Phillips, George R.	7-5	1,440.00
Hemphill, Kenneth R. & Mary E.	7-23	
Henderson, Alonzo W. Sr. & Mary M.	2-26-2	14,350.00
Henery, Mary Branson	4-2	38,420.00
Heston, Julie L.	11-20	31,050.00
Hewes, Dorothy V.	3-55	19,370.00
Higgins, Norman A. & Sharon B.	3-24-1	42,300.00
Hill, John R. & Beverly S.	1-40	39,550.00
Hill, Winfred F.	8-39	280.00
Hill, Winfred F.	8-40	2,000.00
Hillsgrove, Gary & Patricia	6-25	31,600.00
Hillsgrove, Raymond & Eleanor	6-42	200.00
Hillsgrove, Raymond & Eleanor	6-43	2,055.00
Hillsgrove, Raymond & Eleanor	6-44	440.00
Hillsgrove, Raymond & Eleanor	9-10	1,310.00
Hillsgrove, Raymond & Eleanor	12-11	25,800.00
Hillsgrove, Raymond & Eleanor	6-47-1	50.00
Hoar, Kenneth F. & Edith H.	3-52	3,950.00
Hoar, Kenneth R. & Phyllis B.	5-23	38,200.00
Hoar, Robert H. & Dona G.	3-91	15,400.00
Hoar, Robert H. & Dona G.	3-92	35,250.00
Hochrein, Joseph & Barbara	12-8	37,250.00
Hodakoski, James P. & Paula M.	8-6-1	32,800.00
Hodgdon, James A. & Elaine M.	8-37	14,350.00
Hodges, David A. Jr. & Joanna T.	6-24	28,300.00
Holland, James P. & Anne C.	3-106	33,950.00
Hollins, Harvey A. Sr. & Irene	6-54	31,610.00
Holske, Robin M.	6-55 & 56	7,310.00
Holske, Robin M.	9-2	690.00
Holton, David A. & Cynthia G.	6-66	50,450.00
Hook, Don M. & Linda M.	12-24	30,300.00
Hook, Howard M. & Sylvia A.	6-57	25,650.00
Hook, John F. & Kathleen	8-34	10,450.00
Hopkinson, Ruth H.	6-100	6,730.00
Hopkinton, Town Of	8-41	950.00
Horne, Benjamin & Jean Y.	1-35	37,900.00
Houle, Arthur G. & Lorette M.	9-16	18,300.00
Howe, Edith, Frederick W. Sr & Janet I.	5-11-1	18,100.00
Howe, Frederick W. Sr. & Janet I.	5-12	36,400.00
Howe, Jeanne E.	6-60 & 72	35,250.00
Hoyt, Everett R. Jr. & Kaye L.	3-125	47,450.00
Hoyt, James W.	3-84	30,650.00
Hubbard, John G.	5-26	40,100.00
Hughes, Edward G. & Sami	6-96-2	25,600.00
Hunt, Frances M.	3-31	31,190.00
Hurd, Richard & Nancy	7-38	100.00
Hurd, Richard D. & Nancy L.	7-65	4,500.00
Hurd, Richard D. & Nancy L.	7-37	5,000.00
Hurley, Raymond G.	3-110-1	42,150.00
Hurley, Raymond P.	4-54	46,800.00
Ingalls, Paul J. & Sally J.	6-47	135.00
Inman, Randolph E. & Patricia E.	5-24	300.00
Inman, Randolph E. & Patricia E.	6-50	600.00
Inman, Randolph E. & Patricia E.	6-70	28,600.00
Inman, Williiam E. & Beth M.	3-87	53,800.00
Janeway, Harold W. & Elizabeth C.	8-10	30.00
Janeway, Harold W. & Elizabeth C.	8-10-1	30.00
Janeway, Harold W. & Elizabeth C.	8-10-2	20.00
Janeway, Harold W. & Elizabeth C.	8-10-3	40.00
Janeway, Harold W. & Elizabeth C.	8-10-6	40.00
Janeway, Harold W. & Elizabeth C.	8-22	107,190.00
Janeway, Harold W. & Elizabeth C.	8-24	3,000.00
Janeway, Harold W. & Elizabeth C.	8-25	140.00
Janeway, Harold W. & Elizabeth C.	8-28	200.00
Janeway, Harold W. & Elizabeth C.	8-21-1	4,600.00
Janeway, Harold W. & Elizabeth C.	8-42	1,700.00
Janeway, Harold W. & Elizabeth C.	8-26 & 27	4,450.00
Janiak, Stanley W. & Madelyn R.	6-31	10,700.00
Jeffrey, Clarence J. & Georgia B.	4-15	63,250.00
Jeffrey, Clarence J. & Georgia B.	4-26	620.00
Jeffrey, Clarence J. & Georgia E.	4-20	2,200.00
Jelley, Janice J. & Durgin, Ronald R.	11-21 & 22	6,550.00
Jenovese, Michael F. & Goldie A.	3-69	1,500.00
Jenovese, Michael F. & Goldie A.	3-70	35,350.00
Jewell, William R. & Cydney M.	9-23-3	39,300.00
Johnson, Dennis M. & Michele M.	5-77	37,000.00
Johnson, Peter N. & Donna M.	2-3	55,300.00
Johnson, Richard R. & Judith A.	12-23	5,500.00
Jones, Allan P. & Judith M.	4-27 & 29	48,550.00
Jones, Allan P. & Judith M.	4-28	300.00
Jones, Cynthia & Bagley, Robin R.	5-89	27,300.00
Jones, Marion T.	4-19	32,150.00
Jones, Stephen C. & Linda J.	2-55	35,800.00
Jones, Stephen C. & Linda J.	1-47	685.00
Jones, Walter E. & Constance A.	3-57	57,200.00
Josephson, Michael	9-31	34,050.00
Joyal, J. Jeffrey & Susan F.	6-81	25,850.00
Kalwell, Anne J.	4-68	29,300.00
Katchulus, Veto	8-5	25,960.00
Kay, Glenn A. & Diane W.	6-101-2	38,400.00
Kelley, Ivy Young		3,250.00
Kellogg, Douglas E. & Robert W.	5-99	35,900.00
Kenaston, Alger E. & Ethel H.	3-44	20,550.00
Kenaston, Alger E. & Ethel H.	3-39	840.00
Kenney, Harold	2-1	800.00
Kenney, Harold	3-16	420.00
Kienia, Pauline	7-15	25,200.00
Kilens, George L. & Joyce M.	6-101-3	5,450.00
Kimball, Harry D. & Lisha A.	3-29	4,800.00
Kimball, Harry D. & Lisha A.	3-71	38,710.00
Kimball, Harry D. & Lisha A.	11-23-24-25	29,400.00
Kimball, Herbert L.	8-20	
Kimball, James A. & Maureen F.	7-45-2	54,100.00
Kimball, Ray L. & Eleanor K.	5-75	38,550.00
Kimball, Raymond L. & Edna M.	5-3	12,800.00
King, F. Richard	6-11	13,650.00
King, F. Richard	6-12	700.00
King, John A. & Karen R.	3-67	50,150.00
Knowles, Robert E.	3-79	107,550.00
Koberski, Donald W. & Carolyn M.	6-13 & 14	33,300.00
Koelb, Palmer W.	3-8	200.00
Koelb, Palmer W.	3-10	400.00
Koelb, Palmer W.	3-37	4,000.00
Korbet, Keith S.	12-14	8,600.00
Kunath, Dieter H. & Patricia L.	1-7	46,200.00
Labrecque, Paul E. & Marsha E.	5-42	51,250.00
Lacoy, Jeffrey D. & Gail A.	9-29-2	23,650.00

1990 Property Taxpayers

Ladd, Fifield, Cole & Ladd	7-54	310.00
Lake, Robert T.	6-67	11,450.00
Lake, Robert T. & Sally L.	6-65	71,600.00
Lake, Robert T. & Sally L.	6-68-1	6,150.00
Lake, Robert T. Jr. & Heidi L.	11-19	45,250.00
Lambert, David L. & Tammy I.	7-45-4	36,250.00
Lambert, Paul C.	2-41	45,750.00
Lampron, Dean E. & Robin	2-11	37,450.00
Lantman, Bruce R. & Susan L.	9-20	36,100.00
Lapine, Charles F. & Shirley A. & Levy, Maryanne	13-1	36,350.00
Larson, David K. & Therese E.	3-46-2	18,850.00
Lassonde, Beverly A. Estate	3-120-1	6,800.00
Lassonde, Beverly A. Estate	3-120-2	8,000.00
Lassonde, Harold J. III	3-126	7,350.00
Lawless, Peter C. & Denise G.	2-42	38,630.00
Lawless, Peter C. & Denise G.	2-43	170.00
Lee, Christopher H. & Sheila	13-6	32,100.00
Leeming, Rupert P. & Joanne E.	3-110-3	42,650.00
Lemieux, Philippe N.	1-39	29,000.00
Lipka, Barbara A.	6-96-1	4,550.00
Little, George H.	1-6	25,300.00
Little, John & Rebecca	9-17	58,150.00
Little, John & Rebecca	9-18	3,050.00
Logan, Mark W. & Claudia J.	6-63	41,850.00
Logan, Mark W. & Claudia J.	5-32-2	3,300.00
Longver, Clayton J. & Phyllis O.	6-26	2,320.00
Longver, Clayton J. & Phyllis O.	6-30	13,300.00
Lorden, Jeffrey E. & Linda J.	9-23	37,600.00
Lorden, John E. Jr. & Ann C.	6-9-2	6,150.00
Lorden, John E. Sr. & Miriam E.	3-34	36,600.00
Lorden, John E. Sr. & Miriam E.	9-23-1	5,850.00
Lougee, Sarah G.	8-21-3	4,500.00
Lowell, Stephen F.	13-19	25,850.00
Lukauskas, Vito	6-15	7,050.00
MacDonald, John T.	12-9	4,900.00
MacDonald, John T. & Marcia G.	12-10	38,700.00
MacGregor, James H. & Karen S.	6-46-2	31,050.00
MacGregor, Stephen L. & Elaine C.	6-46-3	41,950.00
MacRae, Steven D. & Kathy L.	3-115	87,800.00
Malcolm, Robert R. & Patricia A.	11-10 & 11	70,150.00
Mann, Trueman B. Jr. & Donna I.	8-18 & 19A	15,900.00
Manning, Steven E. & Leslie S.	6-76	40,750.00
Marceau, Dianne H.	9-23-2	40,990.00
Marceau, Edward J. Jr.	5-11-2	3,700.00
Marston, Brenda Lewis	5-79	5,150.00
Martin, Timothy & Rebecca R.	5-52	4,600.00
Mason, Linda M.	12-21	5,600.00
Masse, Ronald R. & Rachel R.	9-19-2	6,000.00
Mathieu, Daniel L. & Denise P.	6-52	35,850.00
McCarthy, Charles & Pauline	5-84	19,000.00
McCarthy, Gerald P.	3-35-1	78,800.00
McComiskey, Robert L. & Eleanor G.	5-15-1	51,350.00
McComiskey, Robert L. & Eleanor G.	5-15-3	4,200.00
McCormack, Stephen P. & Catherine J.	7-9	46,950.00
McDaniel, Winona F.	5-45 & 47-5	38,550.00
McDonnell, John & Lillian	6-77	31,480.00
McDonough, Daniel P. & Carolyn S.	7-10	37,050.00
McFall, Diane M.	3-24-2	42,300.00
McGee, Wanda L.	4-21	3,250.00
McGuire, Michael P.	12-20	5,650.00
McLane, Susan B.	4-48	33,700.00
McLaughlin, James E. & Barbara A.	5-48	67,500.00
McPherson, Edward R. & Lena E.	3-9	1,800.00
McPherson, William & Lina E.	3-7	3,750.00
Melanson, Lawrence E. & Beverly J.	6-46-6	43,350.00
Mellen Company, Inc.	3-56-2	10,150.00
Mellen, Robert H. Jr. & Melissa L. & Jonathan Y.	3-60	120,150.00
Merrimack County Telephone Co.	9-40	4,850.00
Millard, Elizabeth	3-3	120.00
Millard, Maxwell D. V. & Elizabeth S.	3-4	225.00
Millon, Jane V.	4-18	64,220.00
Minuti, Thomas A. & Chagnon, Regis J.	9-14	33,730.00
Mitchell, Donald E. & Mary L.	7-28	25,500.00
Mock, Adam E. & Barbara D.	6-7	54,585.00
Mock, Adam F. & Linda P.	5-38	61,845.00
Mock, Adam F. & Linda P.	5-40	20.00
Mock, Adam F.	5-41	21,750.00
Mock, John W. & Henry P.	7-8	19,500.00
Mock, Winifred J.Irrevocable Trust	6-75	1,700.00
Mock, Winifred J.Irrevocable Trust	7-2	35,130.00
Mock, Robert E. & Barbara J.	4-39	33,350.00
Mock, Robert E. & Barbara J.	4-40	16,800.00
Monz, Gerald M. & Dorothy H.	1-5	59,450.00
Morgan, Richard R. & Deborah G.	5-31-1	43,400.00
Moses, Harvey S. & Cynthia A.	9-49	600.00
Mugford, J. Michael & Aldrich, Janet L.	5-32-3	39,950.00
Mullins, Winifred S.	4-9	2,340.00
Mullins, Winifred S.	5-93949596	67,650.00
Murphy, George J.	5-34-2	6,700.00
Murphy, George J.	5-34-2-1	1,600.00
Murphy, George J.	5-34-2-2	1,600.00
Murphy, George J.	5-34-2-3	1,600.00
Murphy, George J.	5-34-2-12	2,050.00
Murphy, George J.	5-34-2-13	1,800.00
Murphy, Lawreen M. & William J.	5-1-5	6,300.00
Nason, Seldon E. & June E.	6-90	19,000.00
Nason, Seldon E. & June E.	12-1 & 2 & 3	30,250.00
Nason, Seldon E. & June e.	3-103	22,000.00
Nelson, Jerald R. & Vickie M.	2-9	2,010.00
Neville, George H. & Carol A.	4-70	55,850.00
New England Hydro-Transmission Corp		1,126,680.00
New England Power Co.	9-12	1,396,150.00
Nichols, Avis B.	5-88	39,800.00
Nichols, Avis B.	2-48	122.00
Nichols, Avis B.	5-86	4.00
Nichols, Avis B.	13-18	4.00
Nichols, Avis B.	13-28	36,950.00
Nichols, L. Earl	5-30	1,310.00
Norris, Marilyn C.	4-47	540.00
Ohlson, Kenneth A. Jr.	3-6	16,100.00
Ohlson, Treasa G.	2-27	31,200.00
Oliver, Ronald C. & Maureen	13-2	35,450.00
Olsen, Stanley C.	1-26369&11	189,700.00
Olsen, Stanley C.	1-4 & 2-5	90,700.00
Olsen, Stanley C.	2-11-1	9,750.00
Olsen, Stanley C.	2-12-1	9,100.00
Owner Unknown	5-35	2,050.00
Owyang, Gilbert & Lily	5-78	5,350.00
Parsons, Robert E. Trustee of Black Water Trust	11-8 & 9	6,050.00
Patel, Praful M. & Kapila P.	3-116-1-2	77,200.00
Patenaude, Wayne & Sally	5-91	29,000.00
Payne, William M. & Jacqueline W.	13-24	32,200.00
Pearson, Jon N.	2-39	23,950.00
Pearson, Paul W. & Susan E.	2-38-1	32,900.00
Pearson, Paul W. & Susan E.	2-37	450.00
Pearson, Robert H. Jr. & Elizabeth B.	2-19	17.00
Pearson, Robert H. Jr. & Elizabeth B.	2-20	35,525.00
Pearson, Robert H. Jr. & Elizabeth B.	2-22	330.00
Pearson, Robert H. Jr. & Elizabeth B.	2-34	40.00
Pearson, Robert H. Jr. & Elizabeth B.	2-38-2 & 3	100.00
Pearson, Robert H. Jr. & Elizabeth B.	3-36	500.00
Pearson, Robert H. Jr. & Elizabeth B.	5-7	2,700.00
Pearson, Robert H. III & Mary S.	2-16	41,400.00
Pelchat, Michael G. & Heidi A.	5-1-6	31,150.00
Pelletier, George H. & Betty R.	5-65	73,500.00
Pelletier, John & Janet	13-4	30,550.00
Pellock, Charles J. III & Caroline M.	9-35	3,000.00
Pellock, Charles J. III & Caroline M.	9-36	65,450.00
Pellock, Charles J. III & Caroline M.	9-29-1	6,050.00
Pellock, Charles J. & Caroline M.	9-34	3,200.00
Penacook-Boscawen Water Precinct	6-6	4,900.00
Penacook-Boscawen Water Precinct	6-18	9,750.00
Penacook-Boscawen Water Precinct	6-35	1,050.00
Penacook-Boscawen Water Precinct	6-109	1,300.00
Penacook-Boscawen Water Precinct	6-110	3,100.00
Penacook-Boscawen Water Precinct	6-111	2,800.00
Pendleton, Jeremy L. Sr. & Sylvia A.	3-114	63,850.00
Pendleton, Jeremy L. Sr. & Sylvia A.	3-113	650.00
Perkins, Arthur W.	5-14-1	3,950.00
Perkins, Arthur W.	5-14-3	17,550.00
Perkins, Raymond K. Jr. & Karen B.	5-14-2	43,000.00
Perrault, Peter T. & Joyce E.	6-21	35,600.00
Perreton, Solveig U.	3-78	52,600.00
Perron, Douglas J. Sr. & Kathryn L.	11-2	41,450.00
Perrone, Diane L.	4-55	15,250.00
Perrone, Diane L.	6-19	300.00
Peters, Donald C.	8-43	8,650.00
Pettingill, Louis E.	2-4	7,450.00
Pettingill, Louis E.	3-86	52,400.00
Pfeiffer, William A. & Nancy J.	8-44	30,000.00
Phelps, Geraldine A.	6-69	9,700.00
Phelps, William E. & Edward J.	5-6	450.00
Phelps, William E. & Edward J.	6-71	48,580.00
Phillips, Mrs. of Evelyn Foster	4-11	21,070.00
Phillips, Mrs. of Evelyn Foster	4-37	1,460.00
Phillips, Mark G.	4-25	250.00
Phillips, Mark & Drayton Jr.	4-5	600.00
Phillips, Mark & Drayton Jr.	4-12	2,000.00
Phillips, Mark & Drayton Jr.	5-61	19,670.00
Phillips, Mark & Drayton Jr.	5-62	770.00
Phillips, Mark & Drayton Jr.	5-62B	150.00
Phillips, Robert V. & Eric S. & Diane M.	6-27	385.00
Phillips, Robert V. & Eric S. & Diane M.	6-84	2,400.00
Pierce, Kenneth L. III & Hughes, Connie L.	5-32-1	3,950.00
Piper, Edwin H.	8-8	59,750.00
Piper, Edwin H.	8-13	720.00
Piper, Edwin H.	8-16-1	1,975.00
Piper, Edwin H. & Nancy	8-7	5.00
Piper, Edwin H. & Nancy	8-2	960.00
Piper, Scott Alan	8-16-2	47,000.00
Pitrone, John W. Jr. & Ann C.	3-14	37,250.00
Plumb, James T. & Lynette M.	3-51	29,800.00
Pojani, Deborah L. A.	12-25	5,450.00
Potter, Doreen, Lucinda & David Allan Potter Sr.	2-36	22,800.00
Pouliot, Rosalind C.	3-11	2,210.00
Pratt, Howard E. & Dorothy	13-27	22,700.00
Prince, Ida J.	3-1	2,000.00
Proctor, Maurice C. Jr.	6-105	12,500.00
Public Service Co. of NH		235,750.00
Rantala, Judith A.	1-22	600.00
Rantala, Judith A.	1-23	3,250.00
Rantala, Judith A.	1-24	350.00
Rantala, Judith A.	1-46 & 4-3-2	320.00
Reale, Steven J. & Susan L.	5-73	46,300.00
Reddish, Dana B. & Carole A.	4-22	37,750.00
Reid, Robert C. & Elizabeth A.	4-10	65,150.00
Reynolds, Bion E. Jr.	5-34-4	40,050.00
Rhodenizer, Woodrow W. & Esther M.	4-67	20,800.00
Richard, Leon	7-47	650.00
Richard, Willard	7-47	4,850.00
Richardson David & Goodrich Alison	3-75	60,950.00
Rideout, Richard W.	8-46	33,650.00
Riggs, Lamar W. & Judith A.	5-71	127,150.00
Riley, John J. Jr. & Jean T.	13-7	30,550.00
Rix, Gail A.	2-33	18,600.00
Roberts, Bruce E.	7-31	25,100.00
Roberts, John M.	7-25	4,400.00
Roberts, Madeleine L.	5-59	65,255.00
Roberts, James H. Jr.	3-19	750.00
Roberts, James H. Jr. & Phyllis E.	3-72	40,310.00
Roberts, Susan R.	3-73	27,500.00
Robie, Dorothy B.	4-71	55,500.00
Robillard, Joan	6-10	22,300.00
Robinson, Susan A.	1-49	26,650.00
Roby, Phyllis L.	7-60	2,560.00
Roby, Robert H.	4-30	360.00
Roby, Robert H.	4-38	2,670.00
Roby, Robert H.	4-46	175.00
Roby, Robert H.	7-39	1,600.00

1990 Property Taxpayers

Roby, Robert H.	7-59	370.00
Roby, Robert H.	8-29	290.00
Roby, Robert H.	8-32	1,440.00
Roby, Robert H.	8-34	11,745.00
Roby, Robert H.	8-36	42,690.00
Roby, Robert H.	9-45	2,475.00
Roby, Robert H.	4-45	3,150.00
Roby, Roger E. & Shirley A.	4-80	3,900.00
Rocheford, Paul A. Linda J.	3-123	31,200.00
Rockefeller, Abby A.	5-37	2,100.00
Rockefeller, Abby A.	7-40	7,680.00
Rockefeller, Abby A.	8-1-1	82,385.00
Rockefeller, Abby A.	8-23	1,300.00
Rockefeller, Abby A.	8-23-1	1,750.00
Rockefeller, Abby A.	9-44	3,690.00
Rockefeller, Abby A.	8-3-2	8,950.00
Rockefeller, Abby A.	9-43-2	25,150.00
Rockefeller, Abby A.	5-35-123&36	1,562.00
Rockefeller, Abby A.	8-1-2	84,600.00
Rockefeller, Abby A.	6-104	1,200.00
Rockefeller, Abby A. & Halprin, Lee S.	5-35-4	2,200.00
Rockefeller, Abby A. & Halprin, Lee S.	5-35-5	2,450.00
Rockefeller, Abby A. & Halprin, Lee S.	5-35-6	2,300.00
Rockefeller, Abby A. & Halprin, Lee S.	12-18	6,000.00
Rockefeller, Abby A. & Halprin, Lee S.	12-19	6,050.00
Rockefeller, Mark Bryant	7-57	300.00
Rogers, Vincent & Elizabeth	4-53	20,250.00
Rolfe, Isabel A.	5-90	26,050.00
Rolfe, Richard S. Estate	5-87	20,750.00
Rose, Charles J. Jr.	5-80	5,300.00
Rose, Charlotte F.	8-35	55,700.00
Rose, Charlotte F.	9-7	1,100.00
Rowe, Juanita	5-47-2	20,650.00
Rowlenson, Gilbert C. & Lynn M.	3-90	40,350.00
Roy, Aime J. & Avis V.	6-99	42,750.00
Roy, Norman E. & Myrtle A.	3-45	46,800.00
Royce, Steve R. & Saksa-Royce, Bonnie Ann	3-58-2	24,800.00
Rugglas, Melville J. & Joan T.	7-43 & 44	37,000.00
Runnelle, David	1-38	15,150.00
Runnelle, Edith J.	9-5	3,600.00
Russell, Richard E. & Beverly M.	7-1	55,630.00
Russell, Richard E. & Beverly M.	7-6	1,000.00
St. Cyr, Daniel L. & Janet R.	6-64	42,150.00
Samuelsen, Laurie A.	5-34-2-11	2,400.00
Sanborn, Richard H.	5-64	8,140.00
Santos, Joseph & Joan B.	6-17	29,550.00
Sargent, Kenneth J. & Sue Ann	3-110-2	42,900.00
Sawyer, Raymond B. & Jeanette E.	1-8	1,555.00
Sawyer, Raymond B. & Jeanette E.	2-6	28,350.00
Sawyer, Richard E. & Raymond F.	1-8	1,555.00
Sawyer, Richard E. & Raymond F.	2-6	28,350.00
Schlagenhaft, William C. & Eileen	2-58	54,550.00
Schlagenhaft, William C. & Eileen	1-47	685.00
Schulz, Lester R. & Elizabeth C.	3-74	40,800.00
Scott, Hubert A. Jr. & Judith A.	3-83	35,150.00
Scott, Florence M.	3-82	390.00
Scribner, Loren E. & Marie W.	5-72	61,300.00
Security Land Co.	9-9	13,450.00
Sequin, David A. & Diane R.	5-76	4,850.00
Shea, James M.	7-24	22,200.00
Shinners, Nancy	12-12	19,700.00
Shinkosy, Michael & Jeleta M.	2-17	500.00
Shoemake, Jack E. & Billie Sue	3-61	66,000.00
Shoemake, Jack E. & Sue D/B/A Our Holdings	6-91	21,100.00
Shoemake, Jack E. & Sue D/B/A Our Holdings	12-5	23,750.00
Shurtleff, John C. & Heidemarie	9-32	300.00
Shurtleff, John C. & Heidemarie	9-33	120.00
Shurtleff, John C. & Heidemarie	9-37	23,550.00
Shurtleff, John C. & Heidemarie	9-46	160.00
Shurtleff, John C. & Stephanie J.	9-30	700.00
Shurtleff, John C. & Heidemarie	9-38	38,150.00
Silver, Laurence	3-109	8,300.00
Silver, Leslie A. & Brenda J.	5-46	15,500.00
Silver, William	3-38	4,000.00
Slack, William J. & Evelyn A.	5-66	33,850.00
Smith, Erwin W. & Janice B.	7-33	37,400.00
Smith, Gerard V. & Catherine H.	1-41	51,400.00
Smith, Gerard V. & Catherine H.	1-44	5,700.00
Smith, Leroy C. & Eugenia V.	6-107	8,700.00
Smith, Robert C. & Barbara	2-14	12,500.00
Soberg, Carl H. & Pauline N.	5-74-2	32,150.00
Soberg, Carl H. & Pauline N.	5-74-1	18,500.00
Spain, Ronald E. & Rose L.	9-19-6	46,650.00
Spaulding, Eugene P. Jr. & Sharon L.	5-32-4	19,950.00
Spencer, Charles A. & Deborah A.	9-22-2	29,250.00
Stafford, Paul M.	6-113 & 114	3,150.00
Starkey, Frank E. & Melody A.	6-86	6,500.00
Starkey, John S. & Sandra K.	7-35	40,550.00
Stebbins, Brian E.	3-64	31,500.00
Stevens, Florence L. Estate	5-54-1	4,200.00
Stevens, Florence L. Estate	5-54-2	37,850.00
Stevens, Florence L. Estate	5-54-2A	3,850.00
Stevens, Florence L. Estate	5-47	3,550.00
Stevens, Florence L. Estate	5-50	18,150.00
Stevens, Florence L. Estate	5-70	1,700.00
Stevens, Judd A. & Judy L.	2-18	9,400.00
Stevens, Sherman E. & Kathleen E.	5-55	38,100.00
Stevens, Sherman E. & Kathleen E.	5-54	78,450.00
Stevens, Sherman E. & Kathleen E.	5-54-3	3,050.00
Stewart-Smith David R/Linda M.	5-28	78,020.00
Stickney-Wilcox, Sarah L.	5-34-1	33,000.00
Stimson, William	6-93	11,900.00
Stone, Lloyd H. III	2-12	17,150.00
Sullivan, Kevin M. & Debra M.	1-30	40,000.00
Surabian, Richard & Steven	13-5	33,600.00
Sweeney, Clarence A.	6-2	13,950.00
Szypszak, Charles A. & Karin F.	8-31-1	38,500.00
Talbot, Jean Estate	9-39	185.00
Talbot, Jean Estate	9-41	30,918.00
Talbot, Jean Estate	9-42	1,230.00
Tanner, Andy J. & Marjorie J.	8-15	22,600.00
Tarbox, Robert C. & Florence R.	7-45-3	47,700.00
Taylor, Joshua E.	7-32	860.00
Taylor, Kenneth O. Estate	9-47	100.00
Taylor, Pauline & Joshua E.	4-17	800.00
Taylor, Pauline & Joshua E.	4-23	71,560.00
Tellia, Edward J. & Linda A.	4-43	25,370.00
Theroux, Marc A.	6-82	50.00
Thibault, L. Benoit	6-32	6,600.00
Thibault, L. Benoit	6-115	15,450.00
Thunberg, Jon Carl	9-26	4,300.00
Thurston, Frank E. Jr. & Lois H.	7-36	34,400.00
Tilley, Merrill F. & Linda S.	2-24	6,500.00
Titus, Carleton W. & Paul R.	9-3	9,300.00
Titus, Carleton W. & Paul R.	9-4	1,600.00
Trainor, Robert	11-28	7,700.00
Tremblay, Michele L.	4-60	5,750.00
Tripp, Joan E.,Holly,Marla & Corey	6-22	23,600.00
Twombly, John A.	6-28	4,300.00
Van De Parre, Dennis & Rebecca	3-24-3	37,050.00
Van Loan, Nancy Newell	8-3-1	9,030.00
Van Loan, Nancy Newell	9-43-3	47,705.00
Vanni, Robert J. & Alma	12-26	5,300.00
Vaughan, Phyllis H.	4-50	33,250.00
Vaughan, Phylllis H.	4-75	5,570.00
Victor, Isabel G.	4-8	6,200.00
Victor, Isabel G.	5-63	117,500.00
Victor, Isabel G.	5-14	1,260.00
Victor, Isabel G.	5-62A	78,550.00
Walker, Edwin C. & Anne L.	3-33-2	60,750.00
Walker, James R. Jr. & Kathleen M.	3-54	10,400.00
Walpon Corporation	6-23	2,200.00
Walton, Nancy & Frank B.	6-34	7,400.00
Watkins, Gary L.	6-80	9,800.00
Weinstein, Harvey M.	6-48	43,550.00
Welcome, Paul W.	11-12	37,450.00
Wescomb, Gloria J.	6-46-4	34,400.00
Wescott. John C.	8-33	30,050.00
Wey, George & Roger C.	1-10	30,850.00
Wheeler, Donald H. Jr. & Elizabeth C.	13-26	27,400.00
Wheeler, Emery B. & Yvonne L.	13-8	31,000.00
Whitcomb, Louie G. A. & Hall, Edwin E.	4-62	30,000.00
White, Gerald R.	7-53	30,550.00
White, Theodore A. & Reylek, Steven M.	2-21	80,400.00
Whitford, Clarence E.	4-24	5,000.00
Whitney, Susan A.	3-116-2	9,450.00
Wiltshire, Michael R. & Laurie	9-22-1	38,550.00
Winslow, Christian E. & Jane H.	6-98	41,200.00
Wogan, John Lee	8-21-2	30,800.00
Wolenc, Thomas D. & Jacqueline M.	2-31	46,150.00
Woodman, Timothy	6-53	440.00
Wunderlich, George	5-16	32,700.00
Wunderlich, George	5-25	6,500.00
Wunderlich, George	6-103	3,650.00
Wunderlich, George	11-7	600.00
Wyman, Edwin C. & Lucy M.	12-4	15,750.00
Young, Dorothea & Fifield, Kathleen & William	1-26	800.00
Young, Dorothea & Fifield, Kathleen & William	1-27	113,950.00
Young, Dorothea & Fifield, Kathleen & William	1-27-1	49,450.00
Young, Dorothea & Fifield, Kathleen & William	1-27-2	34,950.00
Young, Elwin W. & Catherine J.	8-10-5	27,200.00
Zengilowski, Paul & Lisa	4-72	9,750.00
Zeogas, Alex L. & Theresa	5-82	32,800.00

1990 Pillsbury Lake Taxpayers

Accardi, Carl A. & Roberta G.	10-4-42	2,500.00
Advertising Agency Assoc. Inc.	10-3-1	2,700.00
Alexander, Sandra	10-4-77	26,000.00
Alexander, Sandra	10-4-78	4,550.00
Allen, Ellis & Phyllis	105-149&150	3,300.00
Alley, George V. & Marion T.	10-4-103	34,400.00
Anderson, Ora L.	10-2-30	3,700.00
Andosca, Michael J. & Debra L.	10-4-64	29,550.00
Armenian Missionary Assoc. of America	10-5-81&82	2,650.00
Arpino, Americo & Constance	105-122&123	4,000.00
Atkinson, Matthew M.	10-2-25	27,300.00
August, Joseph & Marie	105-144&145	2,750.00
Bachelder, Stephen T. & Georgette G.	10-2-28	28,150.00
Backry, Alex	10-6-89	1,150.00
Backry, Alex	10-6-92	2,050.00
Backry, Alex	10-6-97	1,200.00
Bakeland, Leif K.	10-4-144	1,900.00
Ballem, Annette R.	10-4-104	8,000.00
Bambery, Mary M.	10-6-71	2,500.00
Baribeau, Roger & Carol	10-4-114&115	7,600.00
Benson, Eric A. & Anne M.	10-1-144	2,950.00
Benson, Susan J.	10-2-22&23	7,550.00
Bernardin, Jacqueline & Char, Beverly F.	10-4-99	3,650.00
Berry, Charlotte E. Heirs	10-4-108	3,700.00
Berry, Evelyn M.	10-1-113	3,450.00
Berube, Gerald R.	10-5-124	2,950.00
Berube, Wayne George	10-4-125	2,300.00
Bielawski, Emil	10-6-6&7	1,000.00
Bishop, Marian	10-4-95	24,600.00
Bishop, Marian	10-4-96	4,850.00
Bisson, John J. & Kim M	10-4-72A	5,450.00
Blake, Robert	10-6-48	1,950.00
Blanton, Bwight & Marie	104-154&155	2,650.00
Bonick-Davis, Brenda & Davis, Laurin	10-1-117AB	8,500.00
Borek, Michael P. & Jane M.	10-2-42&43A	49,550.00
Borowski, John & Michele V.	10-2-18&19&20	5,650.00
Bothroyd, Richard	10-1-79	1,200.00
Bouchard, Glen G. & Judy C.	10-5-165	29,050.00
Bourassa, James A. & Goldie	10-1-81AB	20,200.00
Bourassa, James A. & Goldie R. & Billings, Stephen & BG.	10-1-82	1,250.00
Bowes, Arthur H.	10-6-79	2,000.00
Brien, Jeanne C. & James A.	10-4-148	1,900.00
Brody, Dennis	10-6-21	50.00
Broggi, Allen & Carson, Carolyn V.	10-4-39&40	4,550.00
Brown, Chester A.	10-6-64	1,650.00
Brown, Edward C. Jr. & E. Jean	10-4-67	4,100.00
Brown & Colebourn Realty Trust	10-2-5	27,850.00
Buck, Shirley	10-6-93	2,000.00
Bucknam, James L. & Irene T.	10-1-116	1,900.00
Bucknam, James L. & Irene T.	10-1-104	3,200.00
Burgess, Wayne E.	10-4-89	26,850.00
Burke, Paul & Marlene	10-5-107	1,900.00
Busquets, Antonio & Barbara	10-5-190	2,700.00
Cahoon, Richard M.	105-171&172	4,850.00
Campbell, Daniel C. & Ruth A.	10-1-137	3,100.00
Campbell, Daniel C. & Ruth A.	10-6-9	1,050.00
Campbell, Daniel C. & Ruth A.	10-6-73&74	2,300.00
Campbell, James & Lorraine	10-4-145	1,900.00
Cannon, Legrand III	10-6-51	1,650.00
Canzano, Emile T. & Carol E.	10-4-24	2,300.00
Caramanis, John & Kathleen	10-5-73&74	2,650.00
Cardoza, Nicholas & Margaret	10-5-140	1,900.00
Carlin, John F. & Hilda	10-1-74&75	20,000.00
Carpenter, Maurice M. & Karen M.	10-5-45	25,900.00
Carr, Arline	10-6-23	1,100.00
Carter, Paul F. & Michelle J. C.	10-5-15	29,750.00
Cascio, Antonio & Mildred	10-2-31	3,550.00
Cascio, Antonio & Mildred	10-3-11	5,900.00
Casella, Anthony & Genevieve	10-4-131	2,500.00
Castrucci, Eileen M.	10-5-131	3,300.00
Chaghatzbanian, Krikoe	10-5-57 & 58	2,750.00
Champagne, Romeo & Rita	10-2-21	2,550.00
Champagne, Romeo & Rita	10-5-163	3,150.00
Chapman-Hall Realty	101-85thru87	550.00
Chase, Phillip E. & Louise M.	10-1-47	22,400.00
Cheeseman, Mark W. & Jane E.	10-2-53AB	36,100.00
Chenell, Alan P. & Lillian M.	10-6-4	950.00
Cheney, Chester	10-6-33&34	950.00
Chrumka, Albert & Doris	10-4-28	2,600.00
Cifra, Charles N. & Marguerite M.	10-3-17	3,600.00
Cilley, Eric W. & Kontinos-Cilley, Ellen N.	10-5-105	17,400.00
Cimikoski, Jo Ann & Joan C.	10-2-35	29,700.00
Ciraso, Rita C.	10-4-14	2,950.00
Ciraso, Rita C.	10-4-15	29,300.00
Clark, David & Darlene	10-61&449A	27,200.00
Cochran, Elizabeth E.	10-6-24	1,000.00
Coco, Joseph J.	10-6-54	1,700.00
Colachico, Charles	10-4-122	1,900.00
Cole, Barry T.	10-4-126	2,550.00
Connell, Jean	10-4-149	1,950.00
Connors, John G.	10-5-63	1,900.00
Connors, John G.	10-5-141	1,900.00
Constantino, Mary A.	10-1-97	1,700.00
Conti, Arthur & Dorothy	10-5-191	2,700.00
Copeland, James & Elizabeth	10-6-40	1,350.00
Copeland, James & Elizabeth	10-6-85	2,000.00
Copeley, Douglas R. & Joan D.	10-2-27	26,800.00
Cornell, Bernard L.	10-1-18	41,150.00
Corriveau, Kenneth	10-6-14	850.00
Corriveau, Kevin	10-5-2	3,850.00
Corriveau, Kevin	10-1-121	3,650.00
Corriveau, Kevin	10-1-139	3,300.00
Crawford, Cecil R. & Christy C.	10-5-75	1,900.00
Cuilla, Thomas L.	10-1-84	850.00
Cullen, Francis J.	10-4-153A	2,000.00
Curran, David & Joanne	10-4-31	2,850.00
Daigneault, Paul E. & Paul S.	10-6-96	1,400.00
Darr, Kenneth	10-5-181	2,700.00
Davidson, Arnold M. & Max J.	10-1-141	2,850.00
Davidson, Arnold M. & Max J.	10-1-142	2,850.00
Decroteau, Michael S., Eugene F. & Sally A.	10-4-106AB	38,850.00
De Garmeaux, Pamela D.	10-4-76	45,700.00
De Garmeaux, Pamela D.	10-4-75	3,600.00
Del Greco, Marie S.	10-2-12	27,700.00
Del Greco, Marie	10-2-11	6,400.00
Demoria, Frank L.	10-6-69	1,600.00
Depaula, Lawrence C.	10-5-28A	2,000.00
Descoteaux, Raymond	10-4-123	1,900.00
Desmond, Helen	10-4-120	2,100.00
De Weerd, Herman	105-64thru67	2,900.00
Difrancisco, Anthony & Wood, Deborah L.	10-5-104	1,900.00
Di Fronzo, Ralph	10-3-9	27,650.00
Di Lullo, Daniel & Mildred	10-5-182	2,700.00
Dion, David & Paula	10-5-120	1,350.00
Dipietro, Gabriele & Mary	10-1-114	1,550.00
Donahue, William L. Sr.	10-5-14	4,150.00
Donovan, A. T.	10-5-108	1,950.00
D'Orlando, Theodore	10-5-59&60	2,800.00
Douglas, Robert E. Jr. & Karen & Clark, Jean L.	10-5-5&6	34,600.00
Driscoll, Walter & Frances	10-4-134	3,050.00
Driscoll, Walter & Frances	10-4-135	2,650.00
Dufour, Robert E. Jr. & Debbie L.	10-2-45	42,400.00
Dukette, Carol	10-5-151	22,300.00
Durgin, Roger & Gladys	10-1-16AB15	31,250.00
Dyment, Wendall	10-6-81	2,000.00
Dyment, Wendall	10-6-86	2,250.00
Earle, John H.	10-5-62	1,900.00
Earle, Judith & Patrick F.	10-5-170	3,350.00
Edmunds, Robert L. & Rae	10-2-38	35,250.00
Eldridge, Walter & Dorothy	10-4-29	3,100.00
Emerson, G. Dale & Janet N.	10-6-77&78	29,750.00
Emery, Mark W. & Richard R.	10-1-112	4,200.00
Ericsson, Robert & Josephine	10-4-83	3,650.00
Fairfield Teachers Agency Inc.	10-1-46	3,000.00
Fava, Anthony Evelyn & Anthony Jr.	105-125&126	31,200.00
Feeney, Thomas & Catherine	10-1-14	3,100.00
Ferrero, Charles R.	10-1-48	3,800.00
Ferullo, Michael	10-2-17	3,500.00
Fischbach, Stuart E.	10-2-9	40,050.00
Fisher, Stephen Todd	10-5-119	1,350.00
Fitzgerald, Michael	10-6-70	2,000.00
Fitzmeyer, Paul M. & Kathleen M.	10-1-56AB	3,250.00
Fleming, Christina S. Heirs of	10-3-15	7,050.00
Fleming, Christina S. Heirs of	10-3-14	25,750.00
Fleming, Christina S. Heirs of	10-4-21	2,150.00
Fleming, Christina S. Heirs of	10-5-183	2,700.00
Fleming, Christina S. Heirs of	10-3-13	3,450.00
Fleming, Christina S. Heirs of	10-3-12	3,400.00
Fleming, Christina S. Heirs of	10-4-57&58	3,750.00
Forsberg, Wayne A.	10-4-6	22,450.00
Forst, Donald	10-4-139	2,700.00
Forte, Mary & Anthony	10-6-52&53	2,450.00
Frank, Nancy G.	10-5-162	2,950.00
Frank, Nancy	10-6-5	950.00
Fraser, Donald W. & Darlene A.	10-5-164	3,150.00
Frederick, F. Paul	10-5-106	1,900.00
French, Laurence & Nancy	10-4-116	35,300.00
Friesen, Franklin	10-1-136	2,750.00
Gallant, Richard & Edith	10-4-132	2,700.00
Gardner, Richard S. III	10-5-85&86	2,650.00
Geer, Denise & Nessly	10-2-49	5,200.00
Giddis, Maurice R.	10-4-12	27,000.00
Giddis, Maurice R.	10-4-11AB	4,150.00
Giusti, Steven R.	10-1-83	750.00
Glass, William & Christine	10-2-48	32,350.00
Glendon, Robert J. & Yvonne M.	10-2-8	25,150.00
Glendon, Robert J. & Yvonne M.	10-2-7	3,050.00
Goddard, Mabel T.	10-1-54	2,000.00
Goddard, Richard	10-5-21	2,650.00
Goodnow, Fred C. & Sara J.	10-5-16	21,800.00
Gorman, Albert E. & Patricia A.	10-6-25	950.00
Gould, Robert & Pauline	10-6-55	1,650.00
Goyette, Mary	10-5-10	4,250.00
Grammont, Ronald G.	10-4-94	25,750.00
Greene, Paul S.& Waldman, James D.	10-1-66&67	2,000.00
Gross, Edward A.	10-6-15&16	50.00
Guay, Avis, Place, Vallerie & Hugron, Margo	10-5-32	24,050.00
Hackel, Allen	10-3-2	3,700.00
Hackel, Allen	10-4-63	4,100.00
Hackel, Allen	10-6-31&32	1,500.00
Hain, Mary C. M.	10-2-51	34,100.00
Halacy, William J. & Margaret A.	10-4-160	1,900.00
Halacy, William J. & Margaret A.	10-4-158	1,900.00
Hanna, David A. & Julie D.	10-5-24A	24,750.00
Hanscom, Merril & Nora Estate	101-109&110	5,300.00
Harty, Patricia M.	10-1-59&60	1,900.00
Haslam, James David	10-5-168	3,550.00
Hatch, Leonard Marcus Jr. & Carol Ann	10-5-7	4,150.00
Hayes, Doris M.	10-4-82	27,350.00
Hayes, Stephen & Judi	10-1-118&119	30,650.00
Haynes, William III	10-4-4	3,550.00
Haza, Kelly E.	10-4-32	25,700.00
Headley, Kristin C.	10-1-65	28,700.00
Hedinger, Erwin	10-5-68	1,900.00
Herbert, Paul & Theresa	10-5-109	1,900.00
Hersh, Barry R. & Terry L.	10-1-9 & 10	3,850.00
Hill, Karen I.	10-4-3	24,750.00
Hoffman, Eleanor L.	104-112&113	37,100.00
Hofmann, Alan S.	10-1-5	26,800.00
Hofmann, Alan	10-2-6	3,050.00
Hofmann, Martha E.	10-4-100	27,950.00
Hofmann, Martha . E.	10-4-101	4,200.00
Horton, Philip E. & Jacqueline M.	105-115&116	1,900.00
Horton, Philip E. & Jacqueline M.	10-5-114	1,350.00
Howe, Gary S.	10-1-80	2,000.00
Howell, Stuart Jr. & Ina	10-2-47	5,550.00
Huckins, Peter Simpson & Susan Ann	10-4-27	26,400.00
Hudson, Donald & Maura	10-5-87	1,950.00
Humphreys, Garth J. & Barbara A.	10-4-16	2,950.00
Hurlbutt, Robert C.	10-4-97	5,750.00
Hurlbutt, Robert C.	10-4-98	4,500.00
Iadonisi, Henry	10-5-178	2,700.00
Incretolli, Emidio & Marie	10-5-92&93	2,650.00
Jacobson, William	10-6-90	2,100.00
Jamieson, Bradley J.	10-5-44	2,500.00
Jamieson, Bradley J.	10-6-22	50.00

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Jannis, Rosemary F.	10-4-117	1,800.00
Joaquin, Barbara E. & Frederick	10-1-96	25,050.00
Johnson, J. Donald	10-6-67	1,750.00
Kalwell, Frank A.	10-2-16	39,650.00
Kalwell, Frank A.	10-2-15	3,400.00
Karl, Theodore M. & Riedel, Ernest W.	10-6-58	1,900.00
Kelley, Alvin & Mary	10-5-113	1,850.00
Kelley, James F.	10-1-68&69	2,050.00
Kendrigan, James & Eleanor	10-1-92	450.00
Kenefick, James F. & Judy L.	10-4-7	28,300.00
Kerr, Kenneth H.	10-4-161	2,600.00
Kerr, Kenneth H.	10-6-26	950.00
Krom, Mark J. & Janet M.	10-1-19	2,900.0
Krom, Mark J. & William Brazis II	10-1-143	2,900.00
Krupnik, Larry & Donna B.	10-2-24	29,250.00
Kudalis, Timothy J.	10-6-83	1,150.00
Kupriss, Ludmila Zale	10-4-41 AB	3,250.00
Lally, Richard A. & Mary A.	10-6-46&47	3,000.00
Lalumiere, Richard C.	10-1-111213	33,300.00
Lapham, Russell M.Jr.& Kathleen A.	10-2-33&34	33,350.00
Lapio, Domenic & Zizza, Maria	10-4-110	21,800.00
Lawless, Walter & Marjorie	10-4-25	1,800.00
Leathers, Carlton J. & Joan L.	10-1-7	29,350.00
Leathers, Carlton J. & Joan L.	10-1-8	5,400.00
Leblanc, Edward P. & Harriet D.	10-3-6	29,250.00
Leblanc, Roger & Lorraine	10-5-111AB	3,750.00
Lemieux, Edward & Wanda	104-118&119	2,950.00
Lennon, Donna B. & Daniel C. Sr.	10-4-84	32,900.00
Levesque, Romeo & Rita	10-4-141	2,900.00
Levesque, Romeo & Rita	10-4-157	1,900.00
Liberacki, James	10-5-9	4,250.00
Lindley, Joel R.	10-6-57	2,400.00
Littlefield, Walter & Marcia	10-1-51&52	2,000.00
Littlefield, Walter & Marcia	10-1-111	3,000.00
Littler, James & Doris	10-5-146	2,550.00
Long, Eugene B. & Victoria	10-1-63	31,200.00
Long, Eugene B. & Victoria	10-1-49	1,500.00
Lycett, Philip S. III	10-1-93	3,550.00
Lynch, David & Adeline	10-4-150	1,950.00
MacFadzen, Robert M. & Loretta J.	10-2-46	26,500.00
Maciel, Lorraine	10-6-66	1,750.00
Maciel, Walter & Lorraine	10-5-22	17,200.00
Maciel, Walter S. & Lorraine C.	10-5-30&31	2,800.00
Maciel, Walter S.Jr. & Patricia A.	10-1-100	3,550.00
Maciel, Walter S.Jr. & Patricia A.	10-5-137	1,900.00
Maciel, Walter S. & Patricia A.	10-1-99	3,650.00
Maciel, Walter S. & Patricia A.	10-5-69	1,900.00
Maciel, Walter S. & Patricia A.	10-5-83-84	2,650.00
Maciel, Walter S. & Patricia A.	m10-5-89-90	2,750.00
MacLeod, William & Lorraine	10-5-19	18,550.00
MacPherson, John W.	10-6-82	1,250.00
MacPherson, John W. & Canzano, Dianna C.	10-1-70&71	1,950.00
Madeiros, John J. Jr.	10-5-53	1,900.00
Magee, Joseph D. & Celine R.	101-107&108	26,300.00
Magee, William	10-4-55	1,850.00
Magyar, Joanne T.	10-5-80	1,900.00
Mallia, Samuel J.	10-6-72	2,000.00
Malone, Thomas & Marion	10-4-68	4,100.00
Maple Oaks Construction Inc.	10-2-32	3,700.00
Marceau, Edward J. Jr.	10-2-47	5,550.00
Marceau, Edward J. Jr.	10-5-132133	4,300.00
Marceau, Edward J. Jr.	10-5-35	1,150.00
Marceau, Edward J. & Joan L.	10-1-103AB	36,800.00
Marceau, Joan L.	10-5-117	10,650.00
Marino, Dominic & Silvia	10-1-76&77	1,600.00
Marshall, Robert C.	10-5-78	1,900.00
Masciovecchio, Joseph M.	10-5-12	4,250.00
Matteau, Kenneth L. & Betty Ann	10-5-151&152A	3,450.00
Matthews, Brian A. & Cindy R.	10-1-94&95	25,550.00
Mattucci, Anthony E. & Alma E.	10-1-115	900.00
Mazzarella, Joseph &. Arline	10-6-3	950.00
McFarland, Ralph P. & Linda A.	10-6-65	21,950.00
McGarry, James G. & Dorothy	10-1-50	1,900.00
McGrory, Lola M.	10-5-87	2,400.00
McKinnon, Roger K. & Pauline A.	10-4-70A	5,650.00
McLean, Kenneth & Gloria	10-4-79	3,650.00
McNamara, Thomas & Louise	10-4-43	1,750.00
Meader, Dwight & Lois	10-1-58	1,300.00
Medeiros, Gil & Alyce	10-1-145	3,000.00
Menslage, George & Margaret	10-4-130	2,400.00
Mercurio, Demetrio A.	10-5-77	1,900.00
Metropolitan Mortgage Corp.	10-4-147	1,900.00
Miller, Burdette	10-5-134	2,700.00
Miner, Wayne B. & Kenieston, Debra A.	10-1-106	24,950.00
Miner, Wayne B. & Kenieston, Debra A.	10-1-105	3,650.00
Minton, David E.	10-5-41	2,700.00
Mollica, Robert L. Jr. & Doris	10-6-43	1,000.00
Moore, Francis & Lillian	10-4-37&38	28,100.00
Moore, Paul & Mary Ellen	10-2-29	3,500.00
Moore, William H. & Anne Marie	10-5-128129	39,400.00
Moran, Theodore	10-5-138	1,900.00
Morgan, Richard A. & Blanche L.	10-4-86&87	7,150.00
Morgan, Robert J.	10-4-20	2,950.00
Morris, Kathryn P. & Jerrold K.	10-6-61&62	2,650.00
Moser, Mark R.	10-3-16	28,750.00
Mulhern, J. Barry & Dedousis, Anthony	10-4-34	28,600.00
Murphy, William & Arline	10-6-84	1,950.00
Muzzey, Scott A. & Wanda L.	10-4-62	25,600.00
Nagle, Michael B.	10-5-177	2,900.00
Nagle, John J. & Barbara A.	10-4-91	3,700.00
Nagle, John J. & Barbara A.	10-4-92	36,300.00
Nagle, John J. & Barbara A.	10-4-140	2,850.00
Nannini, Enzo & Anne	10-5-184	2,750.00
Natanson, Pauline	10-4-22	2,300.00
Nelson, Winifred & Ciaraldi, Joan	10-1-122	8,000.00
Neve, Rudolph A. & Josephine	10-5-18	3,550.00
Neveras, Joseph Sr. & Frances	10-5-50	950.00
Neveras, Joseph Sr. & Frances	10-5-71&72	1,350.00
Neveras, Joseph Jr. & Linda	10-5-50	950.00
Neveras, Joseph Jr. & Linda	10-5-71&72	1,350.00
Nicholazzo, Antonio & Tocci, Elliott	10-5-61	1,900.00
Nozawa, Yasuahi & Ann	10-2-26	3,450.00
Oates, Ronald N. & Kathleen M.	10-1-18AB	36,000.00
Ober, Richard & Harvey, Elizabeth A.	10-3-3	25,300.00
Oberle, Ronald R.	10-5-1	3,400.00
Oberle, Ronald R.	10-5-157A	2,600.00
O'Brien, Barbara K.	10-4-159	25,700.00
Olitsky, Stanley & Virginia	10-6-27&28	1,550.00
Oliva, Samuel A. & Ruth P	10-4-142	1,900.00
Olson, Duane & Susan	10-5-143	1,900.00
Oppedisano, Pasquale & Elizabeth	10-5-95	1,900.00
Oppedisano, Pasquale & Elizabeth	105-155&156	3,500.00
Oppedisano, Pasquale & Elizabeth	10-5-167	3,550.00
Ordway, Stephen B. & Susan M.	10-5-23	33,000.00
Orphanos, John & Vicki	10-5-42	2,700.00
Parmenter, Michael J.	10-1-57AB	2,600.00
Pascucci, Joseph A.	10-6-56	1,800.00
Perry, Gardner	10-5-147	2,150.00
Perry, Jeffrey K.	10-4-93	24,050.00
Peters, Frederic J.	10-4-146	1,900.00
Pfieffer, George F.	10-6-19&20	50.00
Pillsbury Lake Management Inc.	10-1&2	28,350.00
Pineau, Virginia	10-5-169	3,350.00
Pinieri, Antonietta	10-4-26	2,900.00
Poirier, Lawrence & Irene	104-137&138	2,900.00
Polucci, Marie	10-4-53	400.00
Polucci, Marie	10-5-94	2,250.00
Pomeroy, John & Rita	10-5-154	2,450.00
Poole, John H. & Theresa M.	10-5-130	2,850.00
Poole, John H. & Theresa M.	10-5-192	21,800.00
Porter, Robert Eaton	10-3-10	26,300.00
Potter, Leonard Estate Of	10-5-148	2,100.00
Pustizzi, Joseph	10-4-88	3,700.00
Quebec, Arthur F. & Margaret M.	10-6-12	1,150.00
Quebec, Robert P.	10-6-13	950.00
Rahaim, Edward	10-5-96&97	2,650.00
Rahaim, Edward	10-5-152	2,450.00
Rath, Kurt P.	10-1-61&62	2,000.00
Rauch, Harry	10-4-121	1,900.00
Record, Timothy Allen	10-1-13	23,600.00
Recreational Marketing Assoc. Inc.	10-4-105AB	7,350.00
Recreational Marketing Assoc. Inc.	10-5-34&35	1,150.00
Recreational Marketing Assoc. Inc.	10-5-36&37	1,500.00
Recupero, Frank A. & Sebastiana	10-5-153	2,450.00
Rice, Virginia	10-6-17	50.00
Rice, Virginia	10-6-42	1,000.00
Richards, William L.	10-2-50	35,500.00
Riley, John J. & Mary G.	10-5-38	2,200.00
Ritrouato, Nicholas & Rose	101-1AB&2AB	4,000.00
Ritrouato, Nicholas & Rose	10-3-5	6,150.00
Ritrouato, Nicholas & Rose	10-3-8	3,100.00
Ritrouato, Nicholas & Rose	10-4-142	4,250.00
Ritrouato, Nicholas & Rose	10-4-23AB	2,900.00
Ritter, Robert & Arlene	10-4-133	2,850.00
Rizzi, Roy & Beverly	10-5-43	2,700.00
Robillard, Stephen P.	10-5-17	3,750.00
Robinson, Edward & Carol	10-1-72&73	1,100.00
Rodenhiser, Louis & Alice	10-4-36	3,550.00
Rodriquez, Izalda	10-6-38	200.00
Romano, Carlo & Arlene	10-4-30AB	2,050.00
Rooney, James P. & Cynthia M.	10-4-129	34,350.00
Royce, Michael	10-2-40&41	43,600.00
Rubant, Richard H. & Cynthia J.	10-2-4	23,000.00
Rubant, Richard H.	10-2-3	7,250.00
Russo, George M. & Patricia A.	10-1-78	1,200.00
Sabaitis, Adolfas & Albina	10-1-6	3,300.00
Sariol, Antonio	10-5-112	2,750.00
Sartorelli, Patricia A. & Burkholder, Elaine M.	10-5-127	26,400.00
Savage, Arthur P. Jr. & Marsha J.	10-4-35	38,500.00
Sawtelle, Murray J.	10-6-10&11	1,050.00
Schad, Wayne C. & Stella A.	10-1-45	2,750.00
Schlesinger, Heidi A.	10-4-109	28,750.00
Schrauwen, Adriaan & Gerda	10-5-139	1,900.00
Schrauwen, Adriaan & Gerda	10-5-142	1,900.00
Scott, James & Marion	10-5-70	1,900.00
Segarra, Francis & Martha	10-6-44&45	500.00
Shea, John R.	10-6-49&50	2,350.00
Shea, William J.	10-4-52	200.00
Sherwood, Lloyd M.	10-6-94	2,000.00
Sherwood, Lloyd M.	10-6-95	2,000.00
Shilansky, Byron H. & Sandra P.	10-2-13&14	48,500.00
Shoemake, Jack E. & Sue D/B/A Our Holdings	105-160&161	25,950.00
Short, Winifred	101-101&102	5,450.00
Short, Winifred	10-1-145	3,000.00
Short, Winifred	10-3-4	32,900.00
Short, Winifred	10-4-50	50.00
Short, Winifred	10-4-69	3,100.00
Short, Winifred	10-5-27A	1,900.00
Short, Winifred	10-6-8	1,350.00
Shridharani, Niranjan	10-5-46	1,900.00
Shridharani, Niranjan	10-5-76	1,900.00
Shum, Vitus M. H. & Carol A.	10-1-135	3,100.00
Shum, Vitus M. H. & Carol A.	10-1-140	2,500.00
Silva, Jeanne B.	10-4-136	2,500.00
Skinner, Karon	10-1-53	2,000.00
Small, Thomas & Norma	10-4-156	1,900.00
Smith, Gordon	10-5-13	4,200.00
Smith, Jerry L. & Margaret E.	10-4-5	25,100.00
Smith, Vernon A.	10-5-11	4,250.00
Solander, John	10-1-98	3,700.00
Spanos, Nicholas & Pauline	10-5-98&99	2,650.00
Spanos, Pauline & Evangeline	10-5-100101	2,750.00
Spanos, Pauline & Evanthea	10-5-102103	2,750.00
Spence, William	10-6-80	2,200.00
Steele, Charles & Barbara	10-5-20	14,900.00
Stefaniak, Edward & Loretta	10-6-63	2,050.00
Steg, Richard G. & Mae H. B.	10-4-85	5,750.00
Stegall, Herbert & Therese	10-5-56	1,900.00
Stegall, Herbert & Therese	10-5-88	2,050.00
Stegall, Herbert & Therese	10-6-59&60	2,300.00
Stegall, Robert W.	10-5-166	3,600.00
Steininger, Linda & Douglas	10-2-52	5,400.00
Stewart, Mildred	10-5-25A	2,800.00
Stewart, Mildred	10-5-159A	2,900.00
Stiles, Pamela	10-5-176	33,650.00
Stout, Andrew L. & Faucher, Wendy	10-5-8	14,850.00
Strong, Brian J. & Sharon L.	10-5-179	35,950.00
Sule, Elizabeth	10-4-124	1,900.00

1990 Pillsbury Lake Taxpayers

Sullivan, Daniel M. & Joanne M.	10-6-30	1,050.00
Sullivan, James	10-1-120	1,650.00
Sullivan, Florence T.	10-6-88	2,100.00
Sullivan, Robert F. & Betty A.	10-6-36&37	300.00
Sullivan, William J.	10-6-41	1,400.00
Tarr, James C. & Judith M.	10-2-39	3,400.00
Tashjian, Robert & Mary	10-4-30AB	2,050.00
Thomas, Joseph F. & Eleanor K.	10-4-102	22,650.00
Thompson, Bruce E. & Jocelyn R.	10-6-75&76	34,800.00
Thomson, Harold Sr. & Harold Jr.	105-173&174	4,750.00
Titus, Carleton W. & Paul R.	10-4-128	2,450.00
Titus, Paul R.	10-4-127	2,850.00
Tkach, George & Gloria	10-1-88&89	400.00
Toomey, John J. & Marie E.	10-1-138	3,450.00
Toppi, Joseph & Anna	10-5-48&49	2,650.00
Toppi, Joseph R. & Mary	10-5-47	1,900.00
Tracy, William J. & Dianne M.	10-5-79	28,100.00
Umphress, Lowell E. & Janet	10-4-143	1,900.00
Vallieres, Joseph R. & Joan C.	10-4-73	29,300.00
Vallieres, Joseph R. & Joan C.	10-4-74	3,550.00
Van Dyne, Everett W.& Geraldine M.	10-4-33AB	37,400.00
Van Ling, Charles & Grace	10-5-121	1,950.00
Vieira, Ernest A.	10-5-111	37,950.00
Vieira, Ernest A.	10-5-110	1,900.00
Violet, Ernest M.	10-4-19	3,650.00
Wagner, Lillian	10-5-33	400.00
Ward, John & Veronica	10-1-64	3,900.00
Waronka, Joseph M.	10-5-135	1,900.00
Waronka, Joseph M. Jr.	10-5-136	1,900.00
Weinfeld, Charles & Gertrude	10-3-7	18,850.00
Weinfeld, Charles & Gertrude	10-4-17&56	31,500.00
Weinfeld, Charles & Gertrude	10-4-18	2,900.00
Weld, James E. & Sandra L.	10-4-8	32,850.00
West, Ernest M.	10-6-29	1,050.00
Wheeler, John & Carin	10-4-59&60	7,800.00
Wheeler, Raymond D.	10539405152	33,650.00
Whitney, Leonard W. & Hilda D.	10-4-90	31,700.00
Wilson, Ernest & Mary	10-5-118	1,400.00
Woodman, John E.	10-5-3	2,750.00
Woodman, John E.	10-5-4	4,000.00
Wright, Clifton L. Jr.	10-4-107	5,150.00
Wyman, Manning & Ruth	10-6-91	2,050.00
Wynne, William M.	10-2-1 & 2	59,300.00
Yamashiro, George	10-5-175	3,150.00
Young, Cindy L.	10-4-80&81	36,950.00

TOWN OFFICE HOURS

SELECTMEN -- 648-2272
First and Third Monday, 7:00 P.M. to 9:00 P.M.

ADMINISTRATIVE ASSISTANT -- 648-2272
Monday & Wednesday
9:00 A.M. to 12:00 Noon 1:00 P.M. to 4:00 P.M.

TOWN CLERK -- 648-2272Monday & Wednesday
9:00 A.M. to 12:00 Noon 1:00 P.M. to 3:00 P.M.
7:00 P.M. to 9:00 P.M. Monday

TAX COLLECTOR -- 746-3892
Wednesday
(at home)
7:00 P.M. to 9:00 P.M.

ZONING BOARD OF ADJUSTMENT
Second Tuesday of Each Month -- 7:00 P.M. Town Hall

PLANNING BOARD
Third Thursday of Each Month -- 7:30 P.M. at Town Hall

TOWN MEETING SCHEDULE
Polls Open for Voting at Town Hall, March 12, 1991
10:00 A.M. to 7:00 P.M.
Business Meeting at Town Hall -- March 16, 1991 at 10:00 A.M.

SCHOOL MEETING SCHEDULE
Merrimack Valley High School Auditorium, March 7, 1991
Polls Open for Voting, 6:00 P.M. to 7:30 P.M.
Business Meeting Begins 7:30 P.M.

DUMP HOURS
Monday 8:00 a.m. -- 5:00 P.M. Wednesday 8:00 A.M. -- 5:00 P.M.
Friday 1:00 P.M. -- 5:00 P.M. Saturday 8:00 A.M. -- 5:00 P.M.

WEBSTER EMERGENCY NUMBERS
Police Department 228-1800
Fire Department or Medical Emergency 225-3355

WEBSTER FREE PUBLIC LIBRARY HOURS -- 648-2706
Monday 9:00 A.M. --2:00 P.M. Monday 6:00 P.M. -- 8:00 P.M.
Wednesday 9:00 A.M. -- 8:00 P.M.